

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: Valier Village

Unit Code: 028/060/32

County: FRANKLIN

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$602,187

Equalized Assessed Valuation:

\$2,247,367

Population:

662

Employees:

Full Time:

6

Part Time:

Salaries Paid:

\$86,238

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$184,344	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$278	\$626	\$410
Revenue Collected During FY 07:	\$184,946	\$238,534	\$106,702
Expenditures During FY 07:	\$127,105	\$214,348	\$98,263
Per Capita Revenue:	\$279	\$560	\$265
Per Capita Expenditures:	\$192	\$503	\$242
Revenues over (under) Expenditures:	\$57,841	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	186.78%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$237,409	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$359	\$673	\$447

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$240,729	\$108,947	\$97,707

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$988,319	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,493	\$2,082	\$714
Revenue Collected During FY 07:	\$214,455	\$192,670	\$73,226
Expenditures During FY 07:	\$168,508	\$188,012	\$78,194
Per Capita Revenue:	\$324	\$488	\$184
Per Capita Expenditures:	\$255	\$486	\$201
Operating Income (loss):	\$45,947	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	616.61%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,039,042	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,570	\$2,098	\$743

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: Valley City Village

Unit Code: 075/095/32

County: PIKE

Fiscal Year End:

4/30/2007

Accounting Method:

Cash

Appropriation or Budget:

\$10,337

Equalized Assessed Valuation:

\$158,670

Population:

26

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$62,618	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$2,408	\$626	\$410
Revenue Collected During FY 07:	\$3,313	\$238,534	\$106,702
Expenditures During FY 07:	\$5,681	\$214,348	\$98,263
Per Capita Revenue:	\$127	\$560	\$265
Per Capita Expenditures:	\$219	\$503	\$242
Revenues over (under) Expenditures:	-\$2,368	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	1060.55%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$60,250	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$2,317	\$673	\$447

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$60,250	\$30,438	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: Valmeyer Village

Unit Code: 067/030/32

County: MONROE

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,305,900

Equalized Assessed Valuation:

\$18,620,051

Population:

1,124

Employees:

Full Time:

3

Part Time:

13

Salaries Paid:

\$181,073

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$111,325	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$99	\$504	\$352
Revenue Collected During FY 07:	\$517,412	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$529,306	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$460	\$705	\$543
Per Capita Expenditures:	\$471	\$667	\$526
Revenues over (under) Expenditures:	-\$11,894	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	39.91%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$211,231	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$188	\$558	\$387

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$252,512	\$1,531,542	\$755,160



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$1,729,679</b>	<b>\$7,233,139</b>	<b>\$1,769,840</b>
Per Capita Debt:	<b>\$1,539</b>	<b>\$1,147</b>	<b>\$512</b>
General Obligation Debt over EAV:	<b>8.59%</b>	<b>1.74%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$3,134,453</b>	<b>\$7,818,301</b>	<b>\$2,964,076</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$2,789</b>	<b>\$1,251</b>	<b>\$964</b>
Revenue Collected During FY 07:	<b>\$341,145</b>	<b>\$2,538,309</b>	<b>\$1,011,915</b>
Expenditures During FY 07:	<b>\$458,827</b>	<b>\$2,265,573</b>	<b>\$984,738</b>
Per Capita Revenue:	<b>\$304</b>	<b>\$425</b>	<b>\$269</b>
Per Capita Expenditures:	<b>\$408</b>	<b>\$382</b>	<b>\$256</b>
Operating Income (loss):	<b>-\$117,682</b>	<b>\$272,736</b>	<b>\$33,933</b>
Ratio of Retained Earnings to Expenditures:	<b>652.92%</b>	<b>474.72%</b>	<b>342.84%</b>
Ending Retained Earnings for FY 07:	<b>\$2,995,771</b>	<b>\$8,403,929</b>	<b>\$3,107,272</b>
Per Capita Ending Retained Earnings:	<b>\$2,665</b>	<b>\$1,346</b>	<b>\$983</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Vandalia City**

Unit Code: **026/040/30** County: **FAYETTE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,072,782**

Equalized Assessed Valuation: **\$46,824,999**

Population: **7,200**

Employees:

Full Time: **52**

Part Time: **45**

Salaries Paid: **\$2,243,135**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$3,439,607</b>	<b>\$3,031,595</b>	<b>\$1,341,133</b>
Per Capita Beginning Fund Balance:	<b>\$478</b>	<b>\$504</b>	<b>\$352</b>
Revenue Collected During FY 07:	<b>\$4,215,321</b>	<b>\$4,956,367</b>	<b>\$2,117,279</b>
Expenditures During FY 07:	<b>\$4,214,208</b>	<b>\$4,725,676</b>	<b>\$2,095,808</b>
Per Capita Revenue:	<b>\$585</b>	<b>\$705</b>	<b>\$543</b>
Per Capita Expenditures:	<b>\$585</b>	<b>\$667</b>	<b>\$526</b>
Revenues over (under) Expenditures:	<b>\$1,113</b>	<b>\$230,691</b>	<b>\$56,835</b>
Ratio of Fund Balance to Expenditures:	<b>80.29%</b>	<b>92.67%</b>	<b>70.72%</b>
Ending Fund Balance for FY 07:	<b>\$3,383,659</b>	<b>\$3,297,966</b>	<b>\$1,483,381</b>
Per Capita Ending Fund Balance:	<b>\$470</b>	<b>\$558</b>	<b>\$387</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$2,949</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$34,449</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$484,395</b>	<b>\$1,152,182</b>	<b>\$241,706</b>
Total Unrestricted Net Assets:	<b>\$3,635,978</b>	<b>\$1,531,542</b>	<b>\$755,160</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$1,984,229</b>	<b>\$7,233,139</b>	<b>\$1,769,840</b>
Per Capita Debt:	<b>\$276</b>	<b>\$1,147</b>	<b>\$512</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.74%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$11,653,840</b>	<b>\$7,818,301</b>	<b>\$2,964,076</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$1,619</b>	<b>\$1,251</b>	<b>\$964</b>
Revenue Collected During FY 07:	<b>\$2,030,307</b>	<b>\$2,538,309</b>	<b>\$1,011,915</b>
Expenditures During FY 07:	<b>\$2,388,429</b>	<b>\$2,265,573</b>	<b>\$984,738</b>
Per Capita Revenue:	<b>\$282</b>	<b>\$425</b>	<b>\$269</b>
Per Capita Expenditures:	<b>\$332</b>	<b>\$382</b>	<b>\$256</b>
Operating Income (loss):	<b>-\$358,122</b>	<b>\$272,736</b>	<b>\$33,933</b>
Ratio of Retained Earnings to Expenditures:	<b>472.90%</b>	<b>474.72%</b>	<b>342.84%</b>
Ending Retained Earnings for FY 07:	<b>\$11,294,822</b>	<b>\$8,403,929</b>	<b>\$3,107,272</b>
Per Capita Ending Retained Earnings:	<b>\$1,569</b>	<b>\$1,346</b>	<b>\$983</b>



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Varna Village**

Unit Code: **059/035/32**

County: **MARSHALL**

Fiscal Year End:

**4/30/2007**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$291,500**

Equalized Assessed Valuation:

**\$4,017,451**

Population:

**436**

Employees:

Full Time:

Part Time:

**14**

Salaries Paid:

**\$37,606**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$140,010</b>	<b>\$247,273</b>	<b>\$149,602</b>
Per Capita Beginning Fund Balance:	<b>\$321</b>	<b>\$626</b>	<b>\$410</b>
Revenue Collected During FY 07:	<b>\$159,493</b>	<b>\$238,534</b>	<b>\$106,702</b>
Expenditures During FY 07:	<b>\$112,888</b>	<b>\$214,348</b>	<b>\$98,263</b>
Per Capita Revenue:	<b>\$366</b>	<b>\$560</b>	<b>\$265</b>
Per Capita Expenditures:	<b>\$259</b>	<b>\$503</b>	<b>\$242</b>
Revenues over (under) Expenditures:	<b>\$46,605</b>	<b>\$24,185</b>	<b>\$8,756</b>
Ratio of Fund Balance to Expenditures:	<b>165.31%</b>	<b>297.45%</b>	<b>169.25%</b>
Ending Fund Balance for FY 07:	<b>\$186,615</b>	<b>\$266,465</b>	<b>\$167,358</b>
Per Capita Ending Fund Balance:	<b>\$428</b>	<b>\$673</b>	<b>\$447</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$2,848</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$30,438</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$20,905</b>	<b>\$34,107</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$165,710</b>	<b>\$108,947</b>	<b>\$97,707</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$96,226	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$221	\$2,082	\$714
Revenue Collected During FY 07:	\$73,226	\$192,670	\$73,226
Expenditures During FY 07:	\$61,032	\$188,012	\$78,194
Per Capita Revenue:	\$168	\$488	\$184
Per Capita Expenditures:	\$140	\$486	\$201
Operating Income (loss):	\$12,194	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	177.64%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$108,420	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$249	\$2,098	\$743

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Venedy Village**

Unit Code: **095/060/32** County: **WASHINGTON**

Fiscal Year End: **3/31/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$40,375**

Equalized Assessed Valuation: **\$884,986**

Population: **142**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$3,460**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$39,202</b>	<b>\$247,273</b>	<b>\$149,602</b>
Per Capita Beginning Fund Balance:	<b>\$276</b>	<b>\$626</b>	<b>\$410</b>
Revenue Collected During FY 07:	<b>\$32,884</b>	<b>\$238,534</b>	<b>\$106,702</b>
Expenditures During FY 07:	<b>\$26,321</b>	<b>\$214,348</b>	<b>\$98,263</b>
Per Capita Revenue:	<b>\$232</b>	<b>\$560</b>	<b>\$265</b>
Per Capita Expenditures:	<b>\$185</b>	<b>\$503</b>	<b>\$242</b>
Revenues over (under) Expenditures:	<b>\$6,563</b>	<b>\$24,185</b>	<b>\$8,756</b>
Ratio of Fund Balance to Expenditures:	<b>173.87%</b>	<b>297.45%</b>	<b>169.25%</b>
Ending Fund Balance for FY 07:	<b>\$45,765</b>	<b>\$266,465</b>	<b>\$167,358</b>
Per Capita Ending Fund Balance:	<b>\$322</b>	<b>\$673</b>	<b>\$447</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$2,848</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$45,765</b>	<b>\$30,438</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$34,107</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$108,947</b>	<b>\$97,707</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: Venice City

Unit Code: 057/120/30

County: MADISON

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$3,516,320

Equalized Assessed Valuation:

\$13,863,036

Population:

2,528

Employees:

Full Time:

30

Part Time:

18

Salaries Paid:

\$746,057

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,438,258	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$569	\$504	\$352
Revenue Collected During FY 07:	\$1,949,939	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$1,972,574	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$771	\$705	\$543
Per Capita Expenditures:	\$780	\$667	\$526
Revenues over (under) Expenditures:	-\$22,635	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	71.77%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$1,415,623	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$560	\$558	\$387

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$460,870	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$954,753	\$1,531,542	\$755,160



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$7,233,139	\$1,769,840
Per Capita Debt:	\$	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$	\$1,251	\$964
Revenue Collected During FY 07:	\$	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$	\$2,265,573	\$984,738
Per Capita Revenue:	\$	\$425	\$269
Per Capita Expenditures:	\$	\$382	\$256
Operating Income (loss):	\$	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	0.00%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$	\$1,346	\$983

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: Vergennes Village

Unit Code: 039/060/32

County: JACKSON

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$122,179

Equalized Assessed Valuation:

\$1,311,128

Population:

491

Employees:

Full Time:

1

Part Time:

1

Salaries Paid:

\$36,878

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$76,573	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$156	\$626	\$410
Revenue Collected During FY 07:	\$101,831	\$238,534	\$106,702
Expenditures During FY 07:	\$93,007	\$214,348	\$98,263
Per Capita Revenue:	\$207	\$560	\$265
Per Capita Expenditures:	\$189	\$503	\$242
Revenues over (under) Expenditures:	\$8,824	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	132.47%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$123,210	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$251	\$673	\$447

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$36,019	\$34,107	\$
Total Unrestricted Net Assets:	\$87,191	\$108,947	\$97,707

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$764,863	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,558	\$2,082	\$714
Revenue Collected During FY 07:	\$113,919	\$192,670	\$73,226
Expenditures During FY 07:	\$112,498	\$188,012	\$78,194
Per Capita Revenue:	\$232	\$488	\$184
Per Capita Expenditures:	\$229	\$486	\$201
Operating Income (loss):	\$1,421	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	647.54%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$728,471	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,484	\$2,098	\$743



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: Vermont Village

Unit Code: 029/105/32

County: FULTON

Fiscal Year End:

3/31/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$518,268

Equalized Assessed Valuation:

\$2,523,834

Population:

792

Employees:

Full Time:

Part Time:

6

Salaries Paid:

\$95,528

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$480,143	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$606	\$626	\$410
Revenue Collected During FY 07:	\$252,045	\$238,534	\$106,702
Expenditures During FY 07:	\$284,343	\$214,348	\$98,263
Per Capita Revenue:	\$318	\$560	\$265
Per Capita Expenditures:	\$359	\$503	\$242
Revenues over (under) Expenditures:	-\$32,298	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	157.50%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$447,845	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$565	\$673	\$447

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$540,581	\$34,107	\$
Total Unrestricted Net Assets:	\$190,047	\$108,947	\$97,707



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$141,000</b>	<b>\$367,655</b>	<b>\$31,000</b>
Per Capita Debt:	<b>\$178</b>	<b>\$785</b>	<b>\$104</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.34%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$652,405</b>	<b>\$731,910</b>	<b>\$308,989</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$824</b>	<b>\$2,082</b>	<b>\$714</b>
Revenue Collected During FY 07:	<b>\$130,814</b>	<b>\$192,670</b>	<b>\$73,226</b>
Expenditures During FY 07:	<b>\$137,177</b>	<b>\$188,012</b>	<b>\$78,194</b>
Per Capita Revenue:	<b>\$165</b>	<b>\$488</b>	<b>\$184</b>
Per Capita Expenditures:	<b>\$173</b>	<b>\$486</b>	<b>\$201</b>
Operating Income (loss):	<b>-\$6,363</b>	<b>\$4,658</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>470.96%</b>	<b>453.77%</b>	<b>320.39%</b>
Ending Retained Earnings for FY 07:	<b>\$646,042</b>	<b>\$742,088</b>	<b>\$335,617</b>
Per Capita Ending Retained Earnings:	<b>\$816</b>	<b>\$2,098</b>	<b>\$743</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Vernon Village**

Unit Code: **058/065/32** County: **MARION**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$54,495**

Equalized Assessed Valuation: **\$696,662**

Population: **178**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$15,100**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$46,501</b>	<b>\$247,273</b>	<b>\$149,602</b>
Per Capita Beginning Fund Balance:	<b>\$261</b>	<b>\$626</b>	<b>\$410</b>
Revenue Collected During FY 07:	<b>\$24,792</b>	<b>\$238,534</b>	<b>\$106,702</b>
Expenditures During FY 07:	<b>\$25,085</b>	<b>\$214,348</b>	<b>\$98,263</b>
Per Capita Revenue:	<b>\$139</b>	<b>\$560</b>	<b>\$265</b>
Per Capita Expenditures:	<b>\$141</b>	<b>\$503</b>	<b>\$242</b>
Revenues over (under) Expenditures:	<b>-\$293</b>	<b>\$24,185</b>	<b>\$8,756</b>
Ratio of Fund Balance to Expenditures:	<b>184.21%</b>	<b>297.45%</b>	<b>169.25%</b>
Ending Fund Balance for FY 07:	<b>\$46,209</b>	<b>\$266,465</b>	<b>\$167,358</b>
Per Capita Ending Fund Balance:	<b>\$260</b>	<b>\$673</b>	<b>\$447</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$2,848</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$30,438</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$34,107</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$46,209</b>	<b>\$108,947</b>	<b>\$97,707</b>



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$113,626	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$638	\$2,082	\$714
Revenue Collected During FY 07:	\$34,098	\$192,670	\$73,226
Expenditures During FY 07:	\$43,574	\$188,012	\$78,194
Per Capita Revenue:	\$192	\$488	\$184
Per Capita Expenditures:	\$245	\$486	\$201
Operating Income (loss):	-\$9,476	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	299.44%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$130,478	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$733	\$2,098	\$743

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Vernon Hills Village**

Unit Code: **049/190/32**

County: **LAKE**

Fiscal Year End:

**4/30/2007**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$34,599,303**

Equalized Assessed Valuation:

**\$1,165,651,519**

Population:

**23,353**

Employees:

Full Time:

**112**

Part Time:

**10**

Salaries Paid:

**\$8,759,611**

#### Blended Component Units

Number Submitted = 1

Police Pension

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$21,873,697</b>	<b>\$3,031,595</b>	<b>\$1,341,133</b>
Per Capita Beginning Fund Balance:	<b>\$937</b>	<b>\$504</b>	<b>\$352</b>
Revenue Collected During FY 07:	<b>\$23,282,233</b>	<b>\$4,956,367</b>	<b>\$2,117,279</b>
Expenditures During FY 07:	<b>\$23,514,965</b>	<b>\$4,725,676</b>	<b>\$2,095,808</b>
Per Capita Revenue:	<b>\$997</b>	<b>\$705</b>	<b>\$543</b>
Per Capita Expenditures:	<b>\$1,007</b>	<b>\$667</b>	<b>\$526</b>
Revenues over (under) Expenditures:	<b>-\$232,732</b>	<b>\$230,691</b>	<b>\$56,835</b>
Ratio of Fund Balance to Expenditures:	<b>96.28%</b>	<b>92.67%</b>	<b>70.72%</b>
Ending Fund Balance for FY 07:	<b>\$22,640,965</b>	<b>\$3,297,966</b>	<b>\$1,483,381</b>
Per Capita Ending Fund Balance:	<b>\$970</b>	<b>\$558</b>	<b>\$387</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$2,949</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$34,449</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$4,843,742</b>	<b>\$1,152,182</b>	<b>\$241,706</b>
Total Unrestricted Net Assets:	<b>\$20,749,058</b>	<b>\$1,531,542</b>	<b>\$755,160</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$15,547,138</b>	<b>\$7,233,139</b>	<b>\$1,769,840</b>
Per Capita Debt:	<b>\$666</b>	<b>\$1,147</b>	<b>\$512</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.74%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$857,186</b>	<b>\$7,818,301</b>	<b>\$2,964,076</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$37</b>	<b>\$1,251</b>	<b>\$964</b>
Revenue Collected During FY 07:	<b>\$556,751</b>	<b>\$2,538,309</b>	<b>\$1,011,915</b>
Expenditures During FY 07:	<b>\$652,563</b>	<b>\$2,265,573</b>	<b>\$984,738</b>
Per Capita Revenue:	<b>\$24</b>	<b>\$425</b>	<b>\$269</b>
Per Capita Expenditures:	<b>\$28</b>	<b>\$382</b>	<b>\$256</b>
Operating Income (loss):	<b>-\$95,812</b>	<b>\$272,736</b>	<b>\$33,933</b>
Ratio of Retained Earnings to Expenditures:	<b>116.67%</b>	<b>474.72%</b>	<b>342.84%</b>
Ending Retained Earnings for FY 07:	<b>\$761,374</b>	<b>\$8,403,929</b>	<b>\$3,107,272</b>
Per Capita Ending Retained Earnings:	<b>\$33</b>	<b>\$1,346</b>	<b>\$983</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Verona Village**

Unit Code: **032/075/32** County: **GRUNDY**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$146,500**

Equalized Assessed Valuation: **\$2,758,715**

Population: **257**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$14,818**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$144,585</b>	<b>\$247,273</b>	<b>\$149,602</b>
Per Capita Beginning Fund Balance:	<b>\$563</b>	<b>\$626</b>	<b>\$410</b>
Revenue Collected During FY 07:	<b>\$62,682</b>	<b>\$238,534</b>	<b>\$106,702</b>
Expenditures During FY 07:	<b>\$89,381</b>	<b>\$214,348</b>	<b>\$98,263</b>
Per Capita Revenue:	<b>\$244</b>	<b>\$560</b>	<b>\$265</b>
Per Capita Expenditures:	<b>\$348</b>	<b>\$503</b>	<b>\$242</b>
Revenues over (under) Expenditures:	<b>-\$26,699</b>	<b>\$24,185</b>	<b>\$8,756</b>
Ratio of Fund Balance to Expenditures:	<b>131.89%</b>	<b>297.45%</b>	<b>169.25%</b>
Ending Fund Balance for FY 07:	<b>\$117,886</b>	<b>\$266,465</b>	<b>\$167,358</b>
Per Capita Ending Fund Balance:	<b>\$459</b>	<b>\$673</b>	<b>\$447</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$2,848</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$30,438</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$18,946</b>	<b>\$34,107</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$98,940</b>	<b>\$108,947</b>	<b>\$97,707</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$266,467</b>	\$367,655	\$31,000
Per Capita Debt:	<b>\$1,037</b>	\$785	\$104
General Obligation Debt over EAV:	<b>0.00%</b>	0.34%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	<b>\$36,859</b>	\$192,670	\$73,226
Expenditures During FY 07:	<b>\$84,602</b>	\$188,012	\$78,194
Per Capita Revenue:	<b>\$143</b>	\$488	\$184
Per Capita Expenditures:	<b>\$329</b>	\$486	\$201
Operating Income (loss):	<b>-\$47,743</b>	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	<b>11.29%</b>	453.77%	320.39%
Ending Retained Earnings for FY 07:	<b>\$9,550</b>	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	<b>\$37</b>	\$2,098	\$743



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: Versailles Village

Unit Code: 005/025/32

County: BROWN

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$553,500

Equalized Assessed Valuation:

\$1,869,710

Population:

567

Employees:

Full Time:

1

Part Time:

18

Salaries Paid:

\$72,926

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$348,043	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$614	\$626	\$410
Revenue Collected During FY 07:	\$173,709	\$238,534	\$106,702
Expenditures During FY 07:	\$157,482	\$214,348	\$98,263
Per Capita Revenue:	\$306	\$560	\$265
Per Capita Expenditures:	\$278	\$503	\$242
Revenues over (under) Expenditures:	\$16,227	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	225.62%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$355,305	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$627	\$673	\$447

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$17,111	\$34,107	\$
Total Unrestricted Net Assets:	\$211,323	\$108,947	\$97,707



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$589,810	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,040	\$2,082	\$714
Revenue Collected During FY 07:	\$90,921	\$192,670	\$73,226
Expenditures During FY 07:	\$75,009	\$188,012	\$78,194
Per Capita Revenue:	\$160	\$488	\$184
Per Capita Expenditures:	\$132	\$486	\$201
Operating Income (loss):	\$15,912	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	807.39%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$605,612	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,068	\$2,098	\$743

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Victoria Village**

Unit Code: **048/060/32**

County: **KNOX**

Fiscal Year End:

**4/30/2007**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$179,950**

Equalized Assessed Valuation:

**\$1,698,460**

Population:

**328**

Employees:

Full Time:

**1**

Part Time:

**9**

Salaries Paid:

**\$41,148**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$264,615</b>	<b>\$247,273</b>	<b>\$149,602</b>
Per Capita Beginning Fund Balance:	<b>\$807</b>	<b>\$626</b>	<b>\$410</b>
Revenue Collected During FY 07:	<b>\$69,261</b>	<b>\$238,534</b>	<b>\$106,702</b>
Expenditures During FY 07:	<b>\$70,815</b>	<b>\$214,348</b>	<b>\$98,263</b>
Per Capita Revenue:	<b>\$211</b>	<b>\$560</b>	<b>\$265</b>
Per Capita Expenditures:	<b>\$216</b>	<b>\$503</b>	<b>\$242</b>
Revenues over (under) Expenditures:	<b>-\$1,554</b>	<b>\$24,185</b>	<b>\$8,756</b>
Ratio of Fund Balance to Expenditures:	<b>368.63%</b>	<b>297.45%</b>	<b>169.25%</b>
Ending Fund Balance for FY 07:	<b>\$261,044</b>	<b>\$266,465</b>	<b>\$167,358</b>
Per Capita Ending Fund Balance:	<b>\$796</b>	<b>\$673</b>	<b>\$447</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$2,848</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$30,438</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$22,426</b>	<b>\$34,107</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$238,618</b>	<b>\$108,947</b>	<b>\$97,707</b>



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$278,834	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$850	\$2,082	\$714
Revenue Collected During FY 07:	\$86,751	\$192,670	\$73,226
Expenditures During FY 07:	\$103,792	\$188,012	\$78,194
Per Capita Revenue:	\$264	\$488	\$184
Per Capita Expenditures:	\$316	\$486	\$201
Operating Income (loss):	-\$17,041	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	462.09%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$479,615	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,462	\$2,098	\$743

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Vienna City**

Unit Code: **044/040/30**

County: **JOHNSON**

Fiscal Year End:

**4/30/2007**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$2,660,000**

Equalized Assessed Valuation:

**\$10,304,908**

Population:

**1,234**

Employees:

Full Time:

**15**

Part Time:

**2**

Salaries Paid:

**\$544,907**

#### Blended Component Units

Number Submitted = 1

Vienna Library

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$1,667,757</b>	<b>\$3,031,595</b>	<b>\$1,341,133</b>
Per Capita Beginning Fund Balance:	<b>\$1,352</b>	<b>\$504</b>	<b>\$352</b>
Revenue Collected During FY 07:	<b>\$1,114,132</b>	<b>\$4,956,367</b>	<b>\$2,117,279</b>
Expenditures During FY 07:	<b>\$1,007,739</b>	<b>\$4,725,676</b>	<b>\$2,095,808</b>
Per Capita Revenue:	<b>\$903</b>	<b>\$705</b>	<b>\$543</b>
Per Capita Expenditures:	<b>\$817</b>	<b>\$667</b>	<b>\$526</b>
Revenues over (under) Expenditures:	<b>\$106,393</b>	<b>\$230,691</b>	<b>\$56,835</b>
Ratio of Fund Balance to Expenditures:	<b>174.78%</b>	<b>92.67%</b>	<b>70.72%</b>
Ending Fund Balance for FY 07:	<b>\$1,761,375</b>	<b>\$3,297,966</b>	<b>\$1,483,381</b>
Per Capita Ending Fund Balance:	<b>\$1,427</b>	<b>\$558</b>	<b>\$387</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$2,949</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$34,449</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,152,182</b>	<b>\$241,706</b>
Total Unrestricted Net Assets:	<b>\$1,761,375</b>	<b>\$1,531,542</b>	<b>\$755,160</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$599,832</b>	<b>\$7,233,139</b>	<b>\$1,769,840</b>
Per Capita Debt:	<b>\$486</b>	<b>\$1,147</b>	<b>\$512</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.74%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$2,541,459</b>	<b>\$7,818,301</b>	<b>\$2,964,076</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$2,060</b>	<b>\$1,251</b>	<b>\$964</b>
Revenue Collected During FY 07:	<b>\$1,042,499</b>	<b>\$2,538,309</b>	<b>\$1,011,915</b>
Expenditures During FY 07:	<b>\$1,001,233</b>	<b>\$2,265,573</b>	<b>\$984,738</b>
Per Capita Revenue:	<b>\$845</b>	<b>\$425</b>	<b>\$269</b>
Per Capita Expenditures:	<b>\$811</b>	<b>\$382</b>	<b>\$256</b>
Operating Income (loss):	<b>\$41,266</b>	<b>\$272,736</b>	<b>\$33,933</b>
Ratio of Retained Earnings to Expenditures:	<b>259.23%</b>	<b>474.72%</b>	<b>342.84%</b>
Ending Retained Earnings for FY 07:	<b>\$2,595,500</b>	<b>\$8,403,929</b>	<b>\$3,107,272</b>
Per Capita Ending Retained Earnings:	<b>\$2,103</b>	<b>\$1,346</b>	<b>\$983</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: Villa Grove City

Unit Code: 021/045/30

County: DOUGLAS

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$4,082,509

Equalized Assessed Valuation:

\$17,672,221

Population:

2,553

Employees:

Full Time:

14

Part Time:

7

Salaries Paid:

\$487,358

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$341,567	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$134	\$504	\$352
Revenue Collected During FY 07:	\$1,141,246	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$1,044,169	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$447	\$705	\$543
Per Capita Expenditures:	\$409	\$667	\$526
Revenues over (under) Expenditures:	\$97,077	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	52.71%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$550,424	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$216	\$558	\$387

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$126,665	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$395,259	\$1,531,542	\$755,160



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$2,866,795</b>	<b>\$7,233,139</b>	<b>\$1,769,840</b>
Per Capita Debt:	<b>\$1,123</b>	<b>\$1,147</b>	<b>\$512</b>
General Obligation Debt over EAV:	<b>1.27%</b>	<b>1.74%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$1,562,182</b>	<b>\$7,818,301</b>	<b>\$2,964,076</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$612</b>	<b>\$1,251</b>	<b>\$964</b>
Revenue Collected During FY 07:	<b>\$732,985</b>	<b>\$2,538,309</b>	<b>\$1,011,915</b>
Expenditures During FY 07:	<b>\$681,526</b>	<b>\$2,265,573</b>	<b>\$984,738</b>
Per Capita Revenue:	<b>\$287</b>	<b>\$425</b>	<b>\$269</b>
Per Capita Expenditures:	<b>\$267</b>	<b>\$382</b>	<b>\$256</b>
Operating Income (loss):	<b>\$51,459</b>	<b>\$272,736</b>	<b>\$33,933</b>
Ratio of Retained Earnings to Expenditures:	<b>237.47%</b>	<b>474.72%</b>	<b>342.84%</b>
Ending Retained Earnings for FY 07:	<b>\$1,618,404</b>	<b>\$8,403,929</b>	<b>\$3,107,272</b>
Per Capita Ending Retained Earnings:	<b>\$634</b>	<b>\$1,346</b>	<b>\$983</b>



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: Villa Park Village

Unit Code: 022/100/32

County: DUPAGE

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$34,853,547

Equalized Assessed Valuation:

\$623,382,016

Population:

22,517

Employees:

Full Time:

155

Part Time:

250

Salaries Paid:

\$11,661,514

#### Blended Component Units

Number Submitted = 2

Firefighters' Pension Fund

Police Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$6,711,782	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$298	\$504	\$352
Revenue Collected During FY 07:	\$19,824,465	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$19,416,373	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$880	\$705	\$543
Per Capita Expenditures:	\$862	\$667	\$526
Revenues over (under) Expenditures:	\$408,092	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	35.42%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$6,877,734	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$305	\$558	\$387

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,253,663	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$5,237,029	\$1,531,542	\$755,160



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$11,975,000</b>	<b>\$7,233,139</b>	<b>\$1,769,840</b>
Per Capita Debt:	<b>\$532</b>	<b>\$1,147</b>	<b>\$512</b>
General Obligation Debt over EAV:	<b>1.45%</b>	<b>1.74%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$21,038,341</b>	<b>\$7,818,301</b>	<b>\$2,964,076</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$934</b>	<b>\$1,251</b>	<b>\$964</b>
Revenue Collected During FY 07:	<b>\$4,196,237</b>	<b>\$2,538,309</b>	<b>\$1,011,915</b>
Expenditures During FY 07:	<b>\$5,101,308</b>	<b>\$2,265,573</b>	<b>\$984,738</b>
Per Capita Revenue:	<b>\$186</b>	<b>\$425</b>	<b>\$269</b>
Per Capita Expenditures:	<b>\$227</b>	<b>\$382</b>	<b>\$256</b>
Operating Income (loss):	<b>-\$905,071</b>	<b>\$272,736</b>	<b>\$33,933</b>
Ratio of Retained Earnings to Expenditures:	<b>396.67%</b>	<b>474.72%</b>	<b>342.84%</b>
Ending Retained Earnings for FY 07:	<b>\$20,235,410</b>	<b>\$8,403,929</b>	<b>\$3,107,272</b>
Per Capita Ending Retained Earnings:	<b>\$899</b>	<b>\$1,346</b>	<b>\$983</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Viola Village**

Unit Code: **066/050/32**

County: **MERCER**

Fiscal Year End:

**4/30/2007**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$693,910**

Equalized Assessed Valuation:

**\$9,623,354**

Population:

**948**

Employees:

Full Time:

**2**

Part Time:

**16**

Salaries Paid:

**\$112,400**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$343,236</b>	<b>\$247,273</b>	<b>\$149,602</b>
Per Capita Beginning Fund Balance:	<b>\$362</b>	<b>\$626</b>	<b>\$410</b>
Revenue Collected During FY 07:	<b>\$254,115</b>	<b>\$238,534</b>	<b>\$106,702</b>
Expenditures During FY 07:	<b>\$323,289</b>	<b>\$214,348</b>	<b>\$98,263</b>
Per Capita Revenue:	<b>\$268</b>	<b>\$560</b>	<b>\$265</b>
Per Capita Expenditures:	<b>\$341</b>	<b>\$503</b>	<b>\$242</b>
Revenues over (under) Expenditures:	<b>-\$69,174</b>	<b>\$24,185</b>	<b>\$8,756</b>
Ratio of Fund Balance to Expenditures:	<b>88.06%</b>	<b>297.45%</b>	<b>169.25%</b>
Ending Fund Balance for FY 07:	<b>\$284,677</b>	<b>\$266,465</b>	<b>\$167,358</b>
Per Capita Ending Fund Balance:	<b>\$300</b>	<b>\$673</b>	<b>\$447</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$2,848</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$30,438</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$107,108</b>	<b>\$34,107</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$177,568</b>	<b>\$108,947</b>	<b>\$97,707</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$586,233	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$618	\$2,082	\$714
Revenue Collected During FY 07:	\$122,411	\$192,670	\$73,226
Expenditures During FY 07:	\$150,207	\$188,012	\$78,194
Per Capita Revenue:	\$129	\$488	\$184
Per Capita Expenditures:	\$158	\$486	\$201
Operating Income (loss):	-\$27,796	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	364.71%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$547,822	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$578	\$2,098	\$743

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Virden City**

Unit Code: **056/120/30**

County: **MACOUPIN**

Fiscal Year End:

**4/30/2007**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$3,041,821**

Equalized Assessed Valuation:

**\$26,978,484**

Population:

**3,600**

Employees:

Full Time:

**23**

Part Time:

**18**

Salaries Paid:

**\$717,604**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$319,806</b>	<b>\$3,031,595</b>	<b>\$1,341,133</b>
Per Capita Beginning Fund Balance:	<b>\$89</b>	<b>\$504</b>	<b>\$352</b>
Revenue Collected During FY 07:	<b>\$1,297,891</b>	<b>\$4,956,367</b>	<b>\$2,117,279</b>
Expenditures During FY 07:	<b>\$1,275,028</b>	<b>\$4,725,676</b>	<b>\$2,095,808</b>
Per Capita Revenue:	<b>\$361</b>	<b>\$705</b>	<b>\$543</b>
Per Capita Expenditures:	<b>\$354</b>	<b>\$667</b>	<b>\$526</b>
Revenues over (under) Expenditures:	<b>\$22,863</b>	<b>\$230,691</b>	<b>\$56,835</b>
Ratio of Fund Balance to Expenditures:	<b>35.14%</b>	<b>92.67%</b>	<b>70.72%</b>
Ending Fund Balance for FY 07:	<b>\$448,016</b>	<b>\$3,297,966</b>	<b>\$1,483,381</b>
Per Capita Ending Fund Balance:	<b>\$124</b>	<b>\$558</b>	<b>\$387</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$2,949</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$34,449</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$80,392</b>	<b>\$1,152,182</b>	<b>\$241,706</b>
Total Unrestricted Net Assets:	<b>\$367,624</b>	<b>\$1,531,542</b>	<b>\$755,160</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$80,392</b>	<b>\$7,233,139</b>	<b>\$1,769,840</b>
Per Capita Debt:	<b>\$22</b>	<b>\$1,147</b>	<b>\$512</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.74%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$804,758</b>	<b>\$7,818,301</b>	<b>\$2,964,076</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$224</b>	<b>\$1,251</b>	<b>\$964</b>
Revenue Collected During FY 07:	<b>\$572,803</b>	<b>\$2,538,309</b>	<b>\$1,011,915</b>
Expenditures During FY 07:	<b>\$517,665</b>	<b>\$2,265,573</b>	<b>\$984,738</b>
Per Capita Revenue:	<b>\$159</b>	<b>\$425</b>	<b>\$269</b>
Per Capita Expenditures:	<b>\$144</b>	<b>\$382</b>	<b>\$256</b>
Operating Income (loss):	<b>\$55,138</b>	<b>\$272,736</b>	<b>\$33,933</b>
Ratio of Retained Earnings to Expenditures:	<b>166.11%</b>	<b>474.72%</b>	<b>342.84%</b>
Ending Retained Earnings for FY 07:	<b>\$859,896</b>	<b>\$8,403,929</b>	<b>\$3,107,272</b>
Per Capita Ending Retained Earnings:	<b>\$239</b>	<b>\$1,346</b>	<b>\$983</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: Virgil Village

Unit Code: 045/100/32

County: KANE

Fiscal Year End:

4/30/2007

Accounting Method:

Cash

Appropriation or Budget:

\$133,700

Equalized Assessed Valuation:

\$26,910,027

Population:

306

Employees:

Full Time:

Part Time:

3

Salaries Paid:

\$12,298

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$59,879	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$196	\$626	\$410
Revenue Collected During FY 07:	\$238,907	\$238,534	\$106,702
Expenditures During FY 07:	\$125,164	\$214,348	\$98,263
Per Capita Revenue:	\$781	\$560	\$265
Per Capita Expenditures:	\$409	\$503	\$242
Revenues over (under) Expenditures:	\$113,743	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	138.72%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$173,622	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$567	\$673	\$447

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$172,494	\$30,438	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: Virginia City

Unit Code: 009/030/30

County: CASS

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,572,548

Equalized Assessed Valuation:

\$11,100,901

Population:

1,728

Employees:

Full Time:

13

Part Time:

27

Salaries Paid:

\$297,696

#### Blended Component Units

Number Submitted = 3

Cemetery

Jennie Marr Dunaway Memorial Park

Library

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$886,069	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$513	\$504	\$352
Revenue Collected During FY 07:	\$906,354	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$658,937	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$525	\$705	\$543
Per Capita Expenditures:	\$381	\$667	\$526
Revenues over (under) Expenditures:	\$247,417	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	169.49%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$1,116,810	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$646	\$558	\$387

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$936,662	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$378,348	\$1,531,542	\$755,160



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$1,030,000</b>	<b>\$7,233,139</b>	<b>\$1,769,840</b>
Per Capita Debt:	<b>\$596</b>	<b>\$1,147</b>	<b>\$512</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.74%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$786,084</b>	<b>\$7,818,301</b>	<b>\$2,964,076</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$455</b>	<b>\$1,251</b>	<b>\$964</b>
Revenue Collected During FY 07:	<b>\$817,953</b>	<b>\$2,538,309</b>	<b>\$1,011,915</b>
Expenditures During FY 07:	<b>\$346,684</b>	<b>\$2,265,573</b>	<b>\$984,738</b>
Per Capita Revenue:	<b>\$473</b>	<b>\$425</b>	<b>\$269</b>
Per Capita Expenditures:	<b>\$201</b>	<b>\$382</b>	<b>\$256</b>
Operating Income (loss):	<b>\$471,269</b>	<b>\$272,736</b>	<b>\$33,933</b>
Ratio of Retained Earnings to Expenditures:	<b>370.87%</b>	<b>474.72%</b>	<b>342.84%</b>
Ending Retained Earnings for FY 07:	<b>\$1,285,733</b>	<b>\$8,403,929</b>	<b>\$3,107,272</b>
Per Capita Ending Retained Earnings:	<b>\$744</b>	<b>\$1,346</b>	<b>\$983</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Volo Village**

Unit Code: **049/192/32**

County: **LAKE**

Fiscal Year End:

**4/30/2007**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$10,920,565**

Equalized Assessed Valuation:

**\$47,274,757**

Population:

**1,000**

Employees:

Full Time:

**3**

Part Time:

**6**

Salaries Paid:

**\$161,202**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$974,901</b>	<b>\$3,031,595</b>	<b>\$1,341,133</b>
Per Capita Beginning Fund Balance:	<b>\$975</b>	<b>\$504</b>	<b>\$352</b>
Revenue Collected During FY 07:	<b>\$8,999,740</b>	<b>\$4,956,367</b>	<b>\$2,117,279</b>
Expenditures During FY 07:	<b>\$6,870,233</b>	<b>\$4,725,676</b>	<b>\$2,095,808</b>
Per Capita Revenue:	<b>\$9,000</b>	<b>\$705</b>	<b>\$543</b>
Per Capita Expenditures:	<b>\$6,870</b>	<b>\$667</b>	<b>\$526</b>
Revenues over (under) Expenditures:	<b>\$2,129,507</b>	<b>\$230,691</b>	<b>\$56,835</b>
Ratio of Fund Balance to Expenditures:	<b>45.19%</b>	<b>92.67%</b>	<b>70.72%</b>
Ending Fund Balance for FY 07:	<b>\$3,104,408</b>	<b>\$3,297,966</b>	<b>\$1,483,381</b>
Per Capita Ending Fund Balance:	<b>\$3,104</b>	<b>\$558</b>	<b>\$387</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$2,949</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$34,449</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$78,883</b>	<b>\$1,152,182</b>	<b>\$241,706</b>
Total Unrestricted Net Assets:	<b>\$3,935,906</b>	<b>\$1,531,542</b>	<b>\$755,160</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$7,233,139	\$1,769,840
Per Capita Debt:	\$	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$	\$1,251	\$964
Revenue Collected During FY 07:	\$	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$	\$2,265,573	\$984,738
Per Capita Revenue:	\$	\$425	\$269
Per Capita Expenditures:	\$	\$382	\$256
Operating Income (loss):	\$	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	0.00%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$	\$1,346	\$983

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Wadsworth Village**

Unit Code: **049/195/32**

County: **LAKE**

Fiscal Year End:

**4/30/2007**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$3,868,450**

Equalized Assessed Valuation:

**\$165,120,578**

Population:

**3,083**

Employees:

Full Time:

**4**

Part Time:

**4**

Salaries Paid:

**\$258,182**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$1,854,947</b>	<b>\$3,031,595</b>	<b>\$1,341,133</b>
Per Capita Beginning Fund Balance:	<b>\$602</b>	<b>\$504</b>	<b>\$352</b>
Revenue Collected During FY 07:	<b>\$1,748,897</b>	<b>\$4,956,367</b>	<b>\$2,117,279</b>
Expenditures During FY 07:	<b>\$1,200,784</b>	<b>\$4,725,676</b>	<b>\$2,095,808</b>
Per Capita Revenue:	<b>\$567</b>	<b>\$705</b>	<b>\$543</b>
Per Capita Expenditures:	<b>\$389</b>	<b>\$667</b>	<b>\$526</b>
Revenues over (under) Expenditures:	<b>\$548,113</b>	<b>\$230,691</b>	<b>\$56,835</b>
Ratio of Fund Balance to Expenditures:	<b>200.12%</b>	<b>92.67%</b>	<b>70.72%</b>
Ending Fund Balance for FY 07:	<b>\$2,403,060</b>	<b>\$3,297,966</b>	<b>\$1,483,381</b>
Per Capita Ending Fund Balance:	<b>\$779</b>	<b>\$558</b>	<b>\$387</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$228,602</b>	<b>\$2,949</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$2,174,458</b>	<b>\$34,449</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,152,182</b>	<b>\$241,706</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$1,531,542</b>	<b>\$755,160</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$7,233,139	\$1,769,840
Per Capita Debt:	\$	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$	\$1,251	\$964
Revenue Collected During FY 07:	\$	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$	\$2,265,573	\$984,738
Per Capita Revenue:	\$	\$425	\$269
Per Capita Expenditures:	\$	\$382	\$256
Operating Income (loss):	\$	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	0.00%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$	\$1,346	\$983

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Waggoner Village**

Unit Code: **068/085/32**

County: **MONTGOME**

Fiscal Year End:

**4/30/2007**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$4,621,195**

Equalized Assessed Valuation:

**\$764,400**

Population:

**245**

Employees:

Full Time:

Part Time:

**12**

Salaries Paid:

**\$20,312**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$26,177</b>	<b>\$247,273</b>	<b>\$149,602</b>
Per Capita Beginning Fund Balance:	<b>\$107</b>	<b>\$626</b>	<b>\$410</b>
Revenue Collected During FY 07:	<b>\$54,450</b>	<b>\$238,534</b>	<b>\$106,702</b>
Expenditures During FY 07:	<b>\$52,678</b>	<b>\$214,348</b>	<b>\$98,263</b>
Per Capita Revenue:	<b>\$222</b>	<b>\$560</b>	<b>\$265</b>
Per Capita Expenditures:	<b>\$215</b>	<b>\$503</b>	<b>\$242</b>
Revenues over (under) Expenditures:	<b>\$1,772</b>	<b>\$24,185</b>	<b>\$8,756</b>
Ratio of Fund Balance to Expenditures:	<b>68.40%</b>	<b>297.45%</b>	<b>169.25%</b>
Ending Fund Balance for FY 07:	<b>\$36,032</b>	<b>\$266,465</b>	<b>\$167,358</b>
Per Capita Ending Fund Balance:	<b>\$147</b>	<b>\$673</b>	<b>\$447</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$2,848</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$30,438</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4,381</b>	<b>\$34,107</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$23,587</b>	<b>\$108,947</b>	<b>\$97,707</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$12,509</b>	<b>\$367,655</b>	<b>\$31,000</b>
Per Capita Debt:	<b>\$51</b>	<b>\$785</b>	<b>\$104</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.34%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$472,689</b>	<b>\$731,910</b>	<b>\$308,989</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$1,929</b>	<b>\$2,082</b>	<b>\$714</b>
Revenue Collected During FY 07:	<b>\$43,707</b>	<b>\$192,670</b>	<b>\$73,226</b>
Expenditures During FY 07:	<b>\$68,136</b>	<b>\$188,012</b>	<b>\$78,194</b>
Per Capita Revenue:	<b>\$178</b>	<b>\$488</b>	<b>\$184</b>
Per Capita Expenditures:	<b>\$278</b>	<b>\$486</b>	<b>\$201</b>
Operating Income (loss):	<b>-\$24,429</b>	<b>\$4,658</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>657.89%</b>	<b>453.77%</b>	<b>320.39%</b>
Ending Retained Earnings for FY 07:	<b>\$448,260</b>	<b>\$742,088</b>	<b>\$335,617</b>
Per Capita Ending Retained Earnings:	<b>\$1,830</b>	<b>\$2,098</b>	<b>\$743</b>



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Walnut Village**

Unit Code: **006/115/32** County: **BUREAU**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,133,374**

Equalized Assessed Valuation: **\$14,257,530**

Population: **1,461**

Employees:

Full Time: **6**

Part Time: **17**

Salaries Paid: **\$227,072**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$1,042,595</b>	<b>\$3,031,595</b>	<b>\$1,341,133</b>
Per Capita Beginning Fund Balance:	<b>\$714</b>	<b>\$504</b>	<b>\$352</b>
Revenue Collected During FY 07:	<b>\$648,785</b>	<b>\$4,956,367</b>	<b>\$2,117,279</b>
Expenditures During FY 07:	<b>\$631,322</b>	<b>\$4,725,676</b>	<b>\$2,095,808</b>
Per Capita Revenue:	<b>\$444</b>	<b>\$705</b>	<b>\$543</b>
Per Capita Expenditures:	<b>\$432</b>	<b>\$667</b>	<b>\$526</b>
Revenues over (under) Expenditures:	<b>\$17,463</b>	<b>\$230,691</b>	<b>\$56,835</b>
Ratio of Fund Balance to Expenditures:	<b>167.91%</b>	<b>92.67%</b>	<b>70.72%</b>
Ending Fund Balance for FY 07:	<b>\$1,060,058</b>	<b>\$3,297,966</b>	<b>\$1,483,381</b>
Per Capita Ending Fund Balance:	<b>\$726</b>	<b>\$558</b>	<b>\$387</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$2,949</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$34,449</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$591,850</b>	<b>\$1,152,182</b>	<b>\$241,706</b>
Total Unrestricted Net Assets:	<b>\$419,008</b>	<b>\$1,531,542</b>	<b>\$755,160</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$552,193</b>	<b>\$7,233,139</b>	<b>\$1,769,840</b>
Per Capita Debt:	<b>\$378</b>	<b>\$1,147</b>	<b>\$512</b>
General Obligation Debt over EAV:	<b>0.35%</b>	<b>1.74%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$1,109,193</b>	<b>\$7,818,301</b>	<b>\$2,964,076</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$759</b>	<b>\$1,251</b>	<b>\$964</b>
Revenue Collected During FY 07:	<b>\$274,098</b>	<b>\$2,538,309</b>	<b>\$1,011,915</b>
Expenditures During FY 07:	<b>\$298,661</b>	<b>\$2,265,573</b>	<b>\$984,738</b>
Per Capita Revenue:	<b>\$188</b>	<b>\$425</b>	<b>\$269</b>
Per Capita Expenditures:	<b>\$204</b>	<b>\$382</b>	<b>\$256</b>
Operating Income (loss):	<b>-\$24,563</b>	<b>\$272,736</b>	<b>\$33,933</b>
Ratio of Retained Earnings to Expenditures:	<b>363.16%</b>	<b>474.72%</b>	<b>342.84%</b>
Ending Retained Earnings for FY 07:	<b>\$1,084,630</b>	<b>\$8,403,929</b>	<b>\$3,107,272</b>
Per Capita Ending Retained Earnings:	<b>\$742</b>	<b>\$1,346</b>	<b>\$983</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Walshville Village**

Unit Code: **068/090/32**

County: **MONTGOME**

Fiscal Year End:

**3/31/2007**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$18,000**

Equalized Assessed Valuation:

**\$370,587**

Population:

**365**

Employees:

Full Time:

Part Time:

Salaries Paid:

**\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$65,226</b>	<b>\$247,273</b>	<b>\$149,602</b>
Per Capita Beginning Fund Balance:	<b>\$179</b>	<b>\$626</b>	<b>\$410</b>
Revenue Collected During FY 07:	<b>\$19,779</b>	<b>\$238,534</b>	<b>\$106,702</b>
Expenditures During FY 07:	<b>\$14,492</b>	<b>\$214,348</b>	<b>\$98,263</b>
Per Capita Revenue:	<b>\$54</b>	<b>\$560</b>	<b>\$265</b>
Per Capita Expenditures:	<b>\$40</b>	<b>\$503</b>	<b>\$242</b>
Revenues over (under) Expenditures:	<b>\$5,287</b>	<b>\$24,185</b>	<b>\$8,756</b>
Ratio of Fund Balance to Expenditures:	<b>486.57%</b>	<b>297.45%</b>	<b>169.25%</b>
Ending Fund Balance for FY 07:	<b>\$70,513</b>	<b>\$266,465</b>	<b>\$167,358</b>
Per Capita Ending Fund Balance:	<b>\$193</b>	<b>\$673</b>	<b>\$447</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$2,848</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$30,438</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$34,107</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$70,513</b>	<b>\$108,947</b>	<b>\$97,707</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Waltonville Village**

Unit Code: **041/045/32**

County: **JEFFERSON**

Fiscal Year End:

**4/30/2007**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$73,000**

Equalized Assessed Valuation:

**\$1,847,709**

Population:

**431**

Employees:

Full Time:

**1**

Part Time:

**2**

Salaries Paid:

**\$42,840**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$224,531</b>	<b>\$247,273</b>	<b>\$149,602</b>
Per Capita Beginning Fund Balance:	<b>\$521</b>	<b>\$626</b>	<b>\$410</b>
Revenue Collected During FY 07:	<b>\$76,884</b>	<b>\$238,534</b>	<b>\$106,702</b>
Expenditures During FY 07:	<b>\$99,233</b>	<b>\$214,348</b>	<b>\$98,263</b>
Per Capita Revenue:	<b>\$178</b>	<b>\$560</b>	<b>\$265</b>
Per Capita Expenditures:	<b>\$230</b>	<b>\$503</b>	<b>\$242</b>
Revenues over (under) Expenditures:	<b>-\$22,349</b>	<b>\$24,185</b>	<b>\$8,756</b>
Ratio of Fund Balance to Expenditures:	<b>203.74%</b>	<b>297.45%</b>	<b>169.25%</b>
Ending Fund Balance for FY 07:	<b>\$202,182</b>	<b>\$266,465</b>	<b>\$167,358</b>
Per Capita Ending Fund Balance:	<b>\$469</b>	<b>\$673</b>	<b>\$447</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$2,848</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$30,438</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$34,107</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$211,569</b>	<b>\$108,947</b>	<b>\$97,707</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$540,000</b>	<b>\$367,655</b>	<b>\$31,000</b>
Per Capita Debt:	<b>\$1,253</b>	<b>\$785</b>	<b>\$104</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.34%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$2,259,925</b>	<b>\$731,910</b>	<b>\$308,989</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$5,243</b>	<b>\$2,082</b>	<b>\$714</b>
Revenue Collected During FY 07:	<b>\$296,871</b>	<b>\$192,670</b>	<b>\$73,226</b>
Expenditures During FY 07:	<b>\$343,959</b>	<b>\$188,012</b>	<b>\$78,194</b>
Per Capita Revenue:	<b>\$689</b>	<b>\$488</b>	<b>\$184</b>
Per Capita Expenditures:	<b>\$798</b>	<b>\$486</b>	<b>\$201</b>
Operating Income (loss):	<b>-\$47,088</b>	<b>\$4,658</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>643.34%</b>	<b>453.77%</b>	<b>320.39%</b>
Ending Retained Earnings for FY 07:	<b>\$2,212,837</b>	<b>\$742,088</b>	<b>\$335,617</b>
Per Capita Ending Retained Earnings:	<b>\$5,134</b>	<b>\$2,098</b>	<b>\$743</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Wamac City**

Unit Code: **095/065/30**

County: **WASHINGTON**

Fiscal Year End:

**5/31/2007**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$815,065**

Equalized Assessed Valuation:

**\$5,482,025**

Population:

**1,378**

Employees:

Full Time:

**2**

Part Time:

**21**

Salaries Paid:

**\$210,606**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$1,020,952</b>	<b>\$3,031,595</b>	<b>\$1,341,133</b>
Per Capita Beginning Fund Balance:	<b>\$741</b>	<b>\$504</b>	<b>\$352</b>
Revenue Collected During FY 07:	<b>\$422,415</b>	<b>\$4,956,367</b>	<b>\$2,117,279</b>
Expenditures During FY 07:	<b>\$346,892</b>	<b>\$4,725,676</b>	<b>\$2,095,808</b>
Per Capita Revenue:	<b>\$307</b>	<b>\$705</b>	<b>\$543</b>
Per Capita Expenditures:	<b>\$252</b>	<b>\$667</b>	<b>\$526</b>
Revenues over (under) Expenditures:	<b>\$75,523</b>	<b>\$230,691</b>	<b>\$56,835</b>
Ratio of Fund Balance to Expenditures:	<b>320.13%</b>	<b>92.67%</b>	<b>70.72%</b>
Ending Fund Balance for FY 07:	<b>\$1,110,517</b>	<b>\$3,297,966</b>	<b>\$1,483,381</b>
Per Capita Ending Fund Balance:	<b>\$806</b>	<b>\$558</b>	<b>\$387</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$2,949</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$34,449</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,152,182</b>	<b>\$241,706</b>
Total Unrestricted Net Assets:	<b>\$1,110,517</b>	<b>\$1,531,542</b>	<b>\$755,160</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$7,233,139	\$1,769,840
Per Capita Debt:	\$	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$993,824	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$721	\$1,251	\$964
Revenue Collected During FY 07:	\$278,621	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$242,761	\$2,265,573	\$984,738
Per Capita Revenue:	\$202	\$425	\$269
Per Capita Expenditures:	\$176	\$382	\$256
Operating Income (loss):	\$35,860	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	418.37%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,015,642	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$737	\$1,346	\$983



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Wapella Village**

Unit Code: **020/030/32**

County: **DEWITT**

Fiscal Year End:

**6/30/2007**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$714,220**

Equalized Assessed Valuation:

**\$5,171,920**

Population:

**651**

Employees:

Full Time:

**1**

Part Time:

**4**

Salaries Paid:

**\$99,884**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$137,055</b>	<b>\$247,273</b>	<b>\$149,602</b>
Per Capita Beginning Fund Balance:	<b>\$211</b>	<b>\$626</b>	<b>\$410</b>
Revenue Collected During FY 07:	<b>\$450,644</b>	<b>\$238,534</b>	<b>\$106,702</b>
Expenditures During FY 07:	<b>\$296,962</b>	<b>\$214,348</b>	<b>\$98,263</b>
Per Capita Revenue:	<b>\$692</b>	<b>\$560</b>	<b>\$265</b>
Per Capita Expenditures:	<b>\$456</b>	<b>\$503</b>	<b>\$242</b>
Revenues over (under) Expenditures:	<b>\$153,682</b>	<b>\$24,185</b>	<b>\$8,756</b>
Ratio of Fund Balance to Expenditures:	<b>97.90%</b>	<b>297.45%</b>	<b>169.25%</b>
Ending Fund Balance for FY 07:	<b>\$290,737</b>	<b>\$266,465</b>	<b>\$167,358</b>
Per Capita Ending Fund Balance:	<b>\$447</b>	<b>\$673</b>	<b>\$447</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$2,848</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$30,438</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$85,581</b>	<b>\$34,107</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$125,156</b>	<b>\$108,947</b>	<b>\$97,707</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$80,000</b>	\$367,655	\$31,000
Per Capita Debt:	<b>\$123</b>	\$785	\$104
General Obligation Debt over EAV:	<b>1.55%</b>	0.34%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$203,438</b>	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	<b>\$313</b>	\$2,082	\$714
Revenue Collected During FY 07:	<b>\$76,420</b>	\$192,670	\$73,226
Expenditures During FY 07:	<b>\$105,017</b>	\$188,012	\$78,194
Per Capita Revenue:	<b>\$117</b>	\$488	\$184
Per Capita Expenditures:	<b>\$161</b>	\$486	\$201
Operating Income (loss):	<b>-\$28,597</b>	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	<b>166.49%</b>	453.77%	320.39%
Ending Retained Earnings for FY 07:	<b>\$174,841</b>	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	<b>\$269</b>	\$2,098	\$743

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Warren Village**

Unit Code: **043/055/32**

County: **JO DAVIESS**

Fiscal Year End:

**4/30/2007**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$1,662,803**

Equalized Assessed Valuation:

**\$13,909,231**

Population:

**1,500**

Employees:

Full Time:

**8**

Part Time:

**10**

Salaries Paid:

**\$322,881**

#### Blended Component Units

Number Submitted = 1

Fire Department

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$834,707</b>	<b>\$3,031,595</b>	<b>\$1,341,133</b>
Per Capita Beginning Fund Balance:	<b>\$556</b>	<b>\$504</b>	<b>\$352</b>
Revenue Collected During FY 07:	<b>\$710,735</b>	<b>\$4,956,367</b>	<b>\$2,117,279</b>
Expenditures During FY 07:	<b>\$693,088</b>	<b>\$4,725,676</b>	<b>\$2,095,808</b>
Per Capita Revenue:	<b>\$474</b>	<b>\$705</b>	<b>\$543</b>
Per Capita Expenditures:	<b>\$462</b>	<b>\$667</b>	<b>\$526</b>
Revenues over (under) Expenditures:	<b>\$17,647</b>	<b>\$230,691</b>	<b>\$56,835</b>
Ratio of Fund Balance to Expenditures:	<b>122.98%</b>	<b>92.67%</b>	<b>70.72%</b>
Ending Fund Balance for FY 07:	<b>\$852,354</b>	<b>\$3,297,966</b>	<b>\$1,483,381</b>
Per Capita Ending Fund Balance:	<b>\$568</b>	<b>\$558</b>	<b>\$387</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$2,949</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$34,449</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,481</b>	<b>\$1,152,182</b>	<b>\$241,706</b>
Total Unrestricted Net Assets:	<b>\$837,852</b>	<b>\$1,531,542</b>	<b>\$755,160</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$2,062,592</b>	<b>\$7,233,139</b>	<b>\$1,769,840</b>
Per Capita Debt:	<b>\$1,375</b>	<b>\$1,147</b>	<b>\$512</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.74%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$609,424</b>	<b>\$7,818,301</b>	<b>\$2,964,076</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$406</b>	<b>\$1,251</b>	<b>\$964</b>
Revenue Collected During FY 07:	<b>\$462,949</b>	<b>\$2,538,309</b>	<b>\$1,011,915</b>
Expenditures During FY 07:	<b>\$402,585</b>	<b>\$2,265,573</b>	<b>\$984,738</b>
Per Capita Revenue:	<b>\$309</b>	<b>\$425</b>	<b>\$269</b>
Per Capita Expenditures:	<b>\$268</b>	<b>\$382</b>	<b>\$256</b>
Operating Income (loss):	<b>\$60,364</b>	<b>\$272,736</b>	<b>\$33,933</b>
Ratio of Retained Earnings to Expenditures:	<b>166.37%</b>	<b>474.72%</b>	<b>342.84%</b>
Ending Retained Earnings for FY 07:	<b>\$669,788</b>	<b>\$8,403,929</b>	<b>\$3,107,272</b>
Per Capita Ending Retained Earnings:	<b>\$447</b>	<b>\$1,346</b>	<b>\$983</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Warrensburg Village**

Unit Code: **055/060/32**

County: **MACON**

Fiscal Year End:

**4/30/2007**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$2,237,645**

Equalized Assessed Valuation:

**\$11,069,469**

Population:

**1,289**

Employees:

Full Time:

**7**

Part Time:

**13**

Salaries Paid:

**\$252,461**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>-\$86,218</b>	<b>\$3,031,595</b>	<b>\$1,341,133</b>
Per Capita Beginning Fund Balance:	<b>-\$67</b>	<b>\$504</b>	<b>\$352</b>
Revenue Collected During FY 07:	<b>\$385,455</b>	<b>\$4,956,367</b>	<b>\$2,117,279</b>
Expenditures During FY 07:	<b>\$415,847</b>	<b>\$4,725,676</b>	<b>\$2,095,808</b>
Per Capita Revenue:	<b>\$299</b>	<b>\$705</b>	<b>\$543</b>
Per Capita Expenditures:	<b>\$323</b>	<b>\$667</b>	<b>\$526</b>
Revenues over (under) Expenditures:	<b>-\$30,392</b>	<b>\$230,691</b>	<b>\$56,835</b>
Ratio of Fund Balance to Expenditures:	<b>-25.04%</b>	<b>92.67%</b>	<b>70.72%</b>
Ending Fund Balance for FY 07:	<b>-\$104,110</b>	<b>\$3,297,966</b>	<b>\$1,483,381</b>
Per Capita Ending Fund Balance:	<b>-\$81</b>	<b>\$558</b>	<b>\$387</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$2,949</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$34,449</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$124,941</b>	<b>\$1,152,182</b>	<b>\$241,706</b>
Total Unrestricted Net Assets:	<b>-\$78,663</b>	<b>\$1,531,542</b>	<b>\$755,160</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$235,020</b>	<b>\$7,233,139</b>	<b>\$1,769,840</b>
Per Capita Debt:	<b>\$182</b>	<b>\$1,147</b>	<b>\$512</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.74%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$986,642</b>	<b>\$7,818,301</b>	<b>\$2,964,076</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$765</b>	<b>\$1,251</b>	<b>\$964</b>
Revenue Collected During FY 07:	<b>\$257,043</b>	<b>\$2,538,309</b>	<b>\$1,011,915</b>
Expenditures During FY 07:	<b>\$311,351</b>	<b>\$2,265,573</b>	<b>\$984,738</b>
Per Capita Revenue:	<b>\$199</b>	<b>\$425</b>	<b>\$269</b>
Per Capita Expenditures:	<b>\$242</b>	<b>\$382</b>	<b>\$256</b>
Operating Income (loss):	<b>-\$54,308</b>	<b>\$272,736</b>	<b>\$33,933</b>
Ratio of Retained Earnings to Expenditures:	<b>299.45%</b>	<b>474.72%</b>	<b>342.84%</b>
Ending Retained Earnings for FY 07:	<b>\$932,334</b>	<b>\$8,403,929</b>	<b>\$3,107,272</b>
Per Capita Ending Retained Earnings:	<b>\$723</b>	<b>\$1,346</b>	<b>\$983</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Warrenville City**

Unit Code: **022/105/30**

County: **DUPAGE**

Fiscal Year End:

**4/30/2007**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$23,105,478**

Equalized Assessed Valuation:

**\$340,007,294**

Population:

**13,363**

Employees:

Full Time:

**68**

Part Time:

**37**

Salaries Paid:

**\$4,662,624**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$5,964,808</b>	<b>\$3,031,595</b>	<b>\$1,341,133</b>
Per Capita Beginning Fund Balance:	<b>\$446</b>	<b>\$504</b>	<b>\$352</b>
Revenue Collected During FY 07:	<b>\$9,619,759</b>	<b>\$4,956,367</b>	<b>\$2,117,279</b>
Expenditures During FY 07:	<b>\$7,473,308</b>	<b>\$4,725,676</b>	<b>\$2,095,808</b>
Per Capita Revenue:	<b>\$720</b>	<b>\$705</b>	<b>\$543</b>
Per Capita Expenditures:	<b>\$559</b>	<b>\$667</b>	<b>\$526</b>
Revenues over (under) Expenditures:	<b>\$2,146,451</b>	<b>\$230,691</b>	<b>\$56,835</b>
Ratio of Fund Balance to Expenditures:	<b>104.95%</b>	<b>92.67%</b>	<b>70.72%</b>
Ending Fund Balance for FY 07:	<b>\$7,843,100</b>	<b>\$3,297,966</b>	<b>\$1,483,381</b>
Per Capita Ending Fund Balance:	<b>\$587</b>	<b>\$558</b>	<b>\$387</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$2,949</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$34,449</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$11,159,947</b>	<b>\$1,152,182</b>	<b>\$241,706</b>
Total Unrestricted Net Assets:	<b>\$2,893,035</b>	<b>\$1,531,542</b>	<b>\$755,160</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$10,141,719</b>	<b>\$7,233,139</b>	<b>\$1,769,840</b>
Per Capita Debt:	<b>\$759</b>	<b>\$1,147</b>	<b>\$512</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.74%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$19,381,078</b>	<b>\$7,818,301</b>	<b>\$2,964,076</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$1,450</b>	<b>\$1,251</b>	<b>\$964</b>
Revenue Collected During FY 07:	<b>\$5,425,402</b>	<b>\$2,538,309</b>	<b>\$1,011,915</b>
Expenditures During FY 07:	<b>\$2,359,740</b>	<b>\$2,265,573</b>	<b>\$984,738</b>
Per Capita Revenue:	<b>\$406</b>	<b>\$425</b>	<b>\$269</b>
Per Capita Expenditures:	<b>\$177</b>	<b>\$382</b>	<b>\$256</b>
Operating Income (loss):	<b>\$3,065,662</b>	<b>\$272,736</b>	<b>\$33,933</b>
Ratio of Retained Earnings to Expenditures:	<b>951.24%</b>	<b>474.72%</b>	<b>342.84%</b>
Ending Retained Earnings for FY 07:	<b>\$22,446,740</b>	<b>\$8,403,929</b>	<b>\$3,107,272</b>
Per Capita Ending Retained Earnings:	<b>\$1,680</b>	<b>\$1,346</b>	<b>\$983</b>



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Warsaw City**

Unit Code: **034/075/30**

County: **HANCOCK**

Fiscal Year End:

**3/31/2007**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$2,031,660**

Equalized Assessed Valuation:

**\$11,605,570**

Population:

**1,800**

Employees:

Full Time:

**8**

Part Time:

**24**

Salaries Paid:

**\$324,470**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$1,192,008</b>	<b>\$3,031,595</b>	<b>\$1,341,133</b>
Per Capita Beginning Fund Balance:	<b>\$662</b>	<b>\$504</b>	<b>\$352</b>
Revenue Collected During FY 07:	<b>\$491,213</b>	<b>\$4,956,367</b>	<b>\$2,117,279</b>
Expenditures During FY 07:	<b>\$632,525</b>	<b>\$4,725,676</b>	<b>\$2,095,808</b>
Per Capita Revenue:	<b>\$273</b>	<b>\$705</b>	<b>\$543</b>
Per Capita Expenditures:	<b>\$351</b>	<b>\$667</b>	<b>\$526</b>
Revenues over (under) Expenditures:	<b>-\$141,312</b>	<b>\$230,691</b>	<b>\$56,835</b>
Ratio of Fund Balance to Expenditures:	<b>55.49%</b>	<b>92.67%</b>	<b>70.72%</b>
Ending Fund Balance for FY 07:	<b>\$350,963</b>	<b>\$3,297,966</b>	<b>\$1,483,381</b>
Per Capita Ending Fund Balance:	<b>\$195</b>	<b>\$558</b>	<b>\$387</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$2,949</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$34,449</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$366,210</b>	<b>\$1,152,182</b>	<b>\$241,706</b>
Total Unrestricted Net Assets:	<b>\$271,940</b>	<b>\$1,531,542</b>	<b>\$755,160</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$1,230,840</b>	<b>\$7,233,139</b>	<b>\$1,769,840</b>
Per Capita Debt:	<b>\$684</b>	<b>\$1,147</b>	<b>\$512</b>
General Obligation Debt over EAV:	<b>2.58%</b>	<b>1.74%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$1,040,611</b>	<b>\$7,818,301</b>	<b>\$2,964,076</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$578</b>	<b>\$1,251</b>	<b>\$964</b>
Revenue Collected During FY 07:	<b>\$446,881</b>	<b>\$2,538,309</b>	<b>\$1,011,915</b>
Expenditures During FY 07:	<b>\$422,766</b>	<b>\$2,265,573</b>	<b>\$984,738</b>
Per Capita Revenue:	<b>\$248</b>	<b>\$425</b>	<b>\$269</b>
Per Capita Expenditures:	<b>\$235</b>	<b>\$382</b>	<b>\$256</b>
Operating Income (loss):	<b>\$24,115</b>	<b>\$272,736</b>	<b>\$33,933</b>
Ratio of Retained Earnings to Expenditures:	<b>250.59%</b>	<b>474.72%</b>	<b>342.84%</b>
Ending Retained Earnings for FY 07:	<b>\$1,059,410</b>	<b>\$8,403,929</b>	<b>\$3,107,272</b>
Per Capita Ending Retained Earnings:	<b>\$589</b>	<b>\$1,346</b>	<b>\$983</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: Washburn Village

Unit Code: 102/075/32

County: WOODFORD

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$892,187

Equalized Assessed Valuation:

\$11,384,445

Population:

1,111

Employees:

Full Time:

3

Part Time:

24

Salaries Paid:

\$152,408

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$503,179	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$453	\$504	\$352
Revenue Collected During FY 07:	\$529,753	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$472,977	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$477	\$705	\$543
Per Capita Expenditures:	\$426	\$667	\$526
Revenues over (under) Expenditures:	\$56,776	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	118.39%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$559,955	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$504	\$558	\$387

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$179,035	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$404,357	\$1,531,542	\$755,160

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$2,783,709</b>	<b>\$7,233,139</b>	<b>\$1,769,840</b>
Per Capita Debt:	<b>\$2,506</b>	<b>\$1,147</b>	<b>\$512</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.74%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$1,867,812</b>	<b>\$7,818,301</b>	<b>\$2,964,076</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$1,681</b>	<b>\$1,251</b>	<b>\$964</b>
Revenue Collected During FY 07:	<b>\$750,939</b>	<b>\$2,538,309</b>	<b>\$1,011,915</b>
Expenditures During FY 07:	<b>\$435,089</b>	<b>\$2,265,573</b>	<b>\$984,738</b>
Per Capita Revenue:	<b>\$676</b>	<b>\$425</b>	<b>\$269</b>
Per Capita Expenditures:	<b>\$392</b>	<b>\$382</b>	<b>\$256</b>
Operating Income (loss):	<b>\$315,850</b>	<b>\$272,736</b>	<b>\$33,933</b>
Ratio of Retained Earnings to Expenditures:	<b>501.89%</b>	<b>474.72%</b>	<b>342.84%</b>
Ending Retained Earnings for FY 07:	<b>\$2,183,662</b>	<b>\$8,403,929</b>	<b>\$3,107,272</b>
Per Capita Ending Retained Earnings:	<b>\$1,965</b>	<b>\$1,346</b>	<b>\$983</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Washington City**

Unit Code: **090/085/30**

County: **TAZEWELL**

Fiscal Year End:

**4/30/2007**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$17,906,204**

Equalized Assessed Valuation:

**\$223,223,855**

Population:

**13,365**

Employees:

Full Time:

**54**

Part Time:

**22**

Salaries Paid:

**\$2,845,955**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$5,810,531</b>	<b>\$3,031,595</b>	<b>\$1,341,133</b>
Per Capita Beginning Fund Balance:	<b>\$435</b>	<b>\$504</b>	<b>\$352</b>
Revenue Collected During FY 07:	<b>\$8,550,917</b>	<b>\$4,956,367</b>	<b>\$2,117,279</b>
Expenditures During FY 07:	<b>\$10,284,271</b>	<b>\$4,725,676</b>	<b>\$2,095,808</b>
Per Capita Revenue:	<b>\$640</b>	<b>\$705</b>	<b>\$543</b>
Per Capita Expenditures:	<b>\$769</b>	<b>\$667</b>	<b>\$526</b>
Revenues over (under) Expenditures:	<b>-\$1,733,354</b>	<b>\$230,691</b>	<b>\$56,835</b>
Ratio of Fund Balance to Expenditures:	<b>80.71%</b>	<b>92.67%</b>	<b>70.72%</b>
Ending Fund Balance for FY 07:	<b>\$8,300,701</b>	<b>\$3,297,966</b>	<b>\$1,483,381</b>
Per Capita Ending Fund Balance:	<b>\$621</b>	<b>\$558</b>	<b>\$387</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$2,949</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$34,449</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$2,266,476</b>	<b>\$1,152,182</b>	<b>\$241,706</b>
Total Unrestricted Net Assets:	<b>\$2,884,505</b>	<b>\$1,531,542</b>	<b>\$755,160</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$11,070,583</b>	<b>\$7,233,139</b>	<b>\$1,769,840</b>
Per Capita Debt:	<b>\$828</b>	<b>\$1,147</b>	<b>\$512</b>
General Obligation Debt over EAV:	<b>2.62%</b>	<b>1.74%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$19,283,858</b>	<b>\$7,818,301</b>	<b>\$2,964,076</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$1,443</b>	<b>\$1,251</b>	<b>\$964</b>
Revenue Collected During FY 07:	<b>\$5,260,629</b>	<b>\$2,538,309</b>	<b>\$1,011,915</b>
Expenditures During FY 07:	<b>\$2,370,214</b>	<b>\$2,265,573</b>	<b>\$984,738</b>
Per Capita Revenue:	<b>\$394</b>	<b>\$425</b>	<b>\$269</b>
Per Capita Expenditures:	<b>\$177</b>	<b>\$382</b>	<b>\$256</b>
Operating Income (loss):	<b>\$2,890,415</b>	<b>\$272,736</b>	<b>\$33,933</b>
Ratio of Retained Earnings to Expenditures:	<b>958.90%</b>	<b>474.72%</b>	<b>342.84%</b>
Ending Retained Earnings for FY 07:	<b>\$22,728,000</b>	<b>\$8,403,929</b>	<b>\$3,107,272</b>
Per Capita Ending Retained Earnings:	<b>\$1,701</b>	<b>\$1,346</b>	<b>\$983</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Wataga Village**

Unit Code: **048/065/32** County: **KNOX**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$798,900**

Equalized Assessed Valuation: **\$6,399,759**

Population: **895**

Employees:

Full Time: **2**

Part Time: **12**

Salaries Paid: **\$69,348**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$410,351</b>	<b>\$247,273</b>	<b>\$149,602</b>
Per Capita Beginning Fund Balance:	<b>\$458</b>	<b>\$626</b>	<b>\$410</b>
Revenue Collected During FY 07:	<b>\$227,127</b>	<b>\$238,534</b>	<b>\$106,702</b>
Expenditures During FY 07:	<b>\$220,366</b>	<b>\$214,348</b>	<b>\$98,263</b>
Per Capita Revenue:	<b>\$254</b>	<b>\$560</b>	<b>\$265</b>
Per Capita Expenditures:	<b>\$246</b>	<b>\$503</b>	<b>\$242</b>
Revenues over (under) Expenditures:	<b>\$6,761</b>	<b>\$24,185</b>	<b>\$8,756</b>
Ratio of Fund Balance to Expenditures:	<b>189.28%</b>	<b>297.45%</b>	<b>169.25%</b>
Ending Fund Balance for FY 07:	<b>\$417,111</b>	<b>\$266,465</b>	<b>\$167,358</b>
Per Capita Ending Fund Balance:	<b>\$466</b>	<b>\$673</b>	<b>\$447</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$2,848</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$30,438</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$34,107</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$417,111</b>	<b>\$108,947</b>	<b>\$97,707</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$187,530</b>	<b>\$367,655</b>	<b>\$31,000</b>
Per Capita Debt:	<b>\$210</b>	<b>\$785</b>	<b>\$104</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.34%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$733,965</b>	<b>\$731,910</b>	<b>\$308,989</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$820</b>	<b>\$2,082</b>	<b>\$714</b>
Revenue Collected During FY 07:	<b>\$128,540</b>	<b>\$192,670</b>	<b>\$73,226</b>
Expenditures During FY 07:	<b>\$110,819</b>	<b>\$188,012</b>	<b>\$78,194</b>
Per Capita Revenue:	<b>\$144</b>	<b>\$488</b>	<b>\$184</b>
Per Capita Expenditures:	<b>\$124</b>	<b>\$486</b>	<b>\$201</b>
Operating Income (loss):	<b>\$17,721</b>	<b>\$4,658</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>678.30%</b>	<b>453.77%</b>	<b>320.39%</b>
Ending Retained Earnings for FY 07:	<b>\$751,687</b>	<b>\$742,088</b>	<b>\$335,617</b>
Per Capita Ending Retained Earnings:	<b>\$840</b>	<b>\$2,098</b>	<b>\$743</b>



Total Restricted Net Assets:	<b>\$987,048</b>	<b>\$1,152,182</b>	<b>\$241,706</b>
Total Unrestricted Net Assets:	<b>\$7,708,129</b>	<b>\$1,531,542</b>	<b>\$755,160</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$17,346,498</b>	<b>\$7,233,139</b>	<b>\$1,769,840</b>
Per Capita Debt:	<b>\$1,939</b>	<b>\$1,147</b>	<b>\$512</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.74%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$29,291,541</b>	<b>\$7,818,301</b>	<b>\$2,964,076</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$3,275</b>	<b>\$1,251</b>	<b>\$964</b>
Revenue Collected During FY 07:	<b>\$15,986,761</b>	<b>\$2,538,309</b>	<b>\$1,011,915</b>
Expenditures During FY 07:	<b>\$13,306,288</b>	<b>\$2,265,573</b>	<b>\$984,738</b>
Per Capita Revenue:	<b>\$1,787</b>	<b>\$425</b>	<b>\$269</b>
Per Capita Expenditures:	<b>\$1,488</b>	<b>\$382</b>	<b>\$256</b>
Operating Income (loss):	<b>\$2,680,473</b>	<b>\$272,736</b>	<b>\$33,933</b>
Ratio of Retained Earnings to Expenditures:	<b>243.33%</b>	<b>474.72%</b>	<b>342.84%</b>
Ending Retained Earnings for FY 07:	<b>\$32,378,113</b>	<b>\$8,403,929</b>	<b>\$3,107,272</b>
Per Capita Ending Retained Earnings:	<b>\$3,620</b>	<b>\$1,346</b>	<b>\$983</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Watseka City**

Unit Code: **038/105/30**

County: **IROQUOIS**

Fiscal Year End:

**4/30/2007**

Accounting Method:

**Combination**

Appropriation or Budget:

**\$26,968,700**

Equalized Assessed Valuation:

**\$54,497,655**

Population:

**5,670**

Employees:

Full Time:

**24**

Part Time:

**107**

Salaries Paid:

**\$1,091,305**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$4,115,977</b>	<b>\$3,031,595</b>	<b>\$1,341,133</b>
Per Capita Beginning Fund Balance:	<b>\$726</b>	<b>\$504</b>	<b>\$352</b>
Revenue Collected During FY 07:	<b>\$6,083,510</b>	<b>\$4,956,367</b>	<b>\$2,117,279</b>
Expenditures During FY 07:	<b>\$5,094,366</b>	<b>\$4,725,676</b>	<b>\$2,095,808</b>
Per Capita Revenue:	<b>\$1,073</b>	<b>\$705</b>	<b>\$543</b>
Per Capita Expenditures:	<b>\$898</b>	<b>\$667</b>	<b>\$526</b>
Revenues over (under) Expenditures:	<b>\$989,144</b>	<b>\$230,691</b>	<b>\$56,835</b>
Ratio of Fund Balance to Expenditures:	<b>92.67%</b>	<b>92.67%</b>	<b>70.72%</b>
Ending Fund Balance for FY 07:	<b>\$4,720,718</b>	<b>\$3,297,966</b>	<b>\$1,483,381</b>
Per Capita Ending Fund Balance:	<b>\$833</b>	<b>\$558</b>	<b>\$387</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$2,949</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$34,449</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,152,182</b>	<b>\$241,706</b>
Total Unrestricted Net Assets:	<b>\$7,630,021</b>	<b>\$1,531,542</b>	<b>\$755,160</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$5,998,034</b>	<b>\$7,233,139</b>	<b>\$1,769,840</b>
Per Capita Debt:	<b>\$1,058</b>	<b>\$1,147</b>	<b>\$512</b>
General Obligation Debt over EAV:	<b>10.95%</b>	<b>1.74%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$61,095</b>	<b>\$7,818,301</b>	<b>\$2,964,076</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$11</b>	<b>\$1,251</b>	<b>\$964</b>
Revenue Collected During FY 07:	<b>\$867,256</b>	<b>\$2,538,309</b>	<b>\$1,011,915</b>
Expenditures During FY 07:	<b>\$863,503</b>	<b>\$2,265,573</b>	<b>\$984,738</b>
Per Capita Revenue:	<b>\$153</b>	<b>\$425</b>	<b>\$269</b>
Per Capita Expenditures:	<b>\$152</b>	<b>\$382</b>	<b>\$256</b>
Operating Income (loss):	<b>\$3,753</b>	<b>\$272,736</b>	<b>\$33,933</b>
Ratio of Retained Earnings to Expenditures:	<b>11.06%</b>	<b>474.72%</b>	<b>342.84%</b>
Ending Retained Earnings for FY 07:	<b>\$95,513</b>	<b>\$8,403,929</b>	<b>\$3,107,272</b>
Per Capita Ending Retained Earnings:	<b>\$17</b>	<b>\$1,346</b>	<b>\$983</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Watson Village**

Unit Code: **025/055/32** County: **EFFINGHAM**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$368,000**

Equalized Assessed Valuation: **\$4,646,189**

Population: **729**

Employees:

Full Time:

Part Time: **12**

Salaries Paid: **\$20,737**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$569,567</b>	<b>\$247,273</b>	<b>\$149,602</b>
Per Capita Beginning Fund Balance:	<b>\$781</b>	<b>\$626</b>	<b>\$410</b>
Revenue Collected During FY 07:	<b>\$159,695</b>	<b>\$238,534</b>	<b>\$106,702</b>
Expenditures During FY 07:	<b>\$66,582</b>	<b>\$214,348</b>	<b>\$98,263</b>
Per Capita Revenue:	<b>\$219</b>	<b>\$560</b>	<b>\$265</b>
Per Capita Expenditures:	<b>\$91</b>	<b>\$503</b>	<b>\$242</b>
Revenues over (under) Expenditures:	<b>\$93,113</b>	<b>\$24,185</b>	<b>\$8,756</b>
Ratio of Fund Balance to Expenditures:	<b>970.21%</b>	<b>297.45%</b>	<b>169.25%</b>
Ending Fund Balance for FY 07:	<b>\$645,982</b>	<b>\$266,465</b>	<b>\$167,358</b>
Per Capita Ending Fund Balance:	<b>\$886</b>	<b>\$673</b>	<b>\$447</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$2,848</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$30,438</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$61,089</b>	<b>\$34,107</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$624,144</b>	<b>\$108,947</b>	<b>\$97,707</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$254,046</b>	<b>\$367,655</b>	<b>\$31,000</b>
Per Capita Debt:	<b>\$348</b>	<b>\$785</b>	<b>\$104</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.34%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$1,070,957</b>	<b>\$731,910</b>	<b>\$308,989</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$1,469</b>	<b>\$2,082</b>	<b>\$714</b>
Revenue Collected During FY 07:	<b>\$207,807</b>	<b>\$192,670</b>	<b>\$73,226</b>
Expenditures During FY 07:	<b>\$143,729</b>	<b>\$188,012</b>	<b>\$78,194</b>
Per Capita Revenue:	<b>\$285</b>	<b>\$488</b>	<b>\$184</b>
Per Capita Expenditures:	<b>\$197</b>	<b>\$486</b>	<b>\$201</b>
Operating Income (loss):	<b>\$64,078</b>	<b>\$4,658</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>801.32%</b>	<b>453.77%</b>	<b>320.39%</b>
Ending Retained Earnings for FY 07:	<b>\$1,151,733</b>	<b>\$742,088</b>	<b>\$335,617</b>
Per Capita Ending Retained Earnings:	<b>\$1,580</b>	<b>\$2,098</b>	<b>\$743</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Wauconda Village**

Unit Code: 049/200/32

County: LAKE

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$30,791,000

Equalized Assessed Valuation:

\$408,185,319

Population:

11,823

Employees:

Full Time:

83

Part Time:

16

Salaries Paid:

\$4,952,409

#### Blended Component Units

Number Submitted = 1

Police Pension

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$4,941,839	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$418	\$504	\$352
Revenue Collected During FY 07:	\$9,257,223	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$9,736,934	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$783	\$705	\$543
Per Capita Expenditures:	\$824	\$667	\$526
Revenues over (under) Expenditures:	-\$479,711	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	73.27%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$7,134,479	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$603	\$558	\$387

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$4,146,445	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$100,002	\$1,531,542	\$755,160

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$11,151,572</b>	<b>\$7,233,139</b>	<b>\$1,769,840</b>
Per Capita Debt:	<b>\$943</b>	<b>\$1,147</b>	<b>\$512</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.74%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$28,096,062</b>	<b>\$7,818,301</b>	<b>\$2,964,076</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$2,376</b>	<b>\$1,251</b>	<b>\$964</b>
Revenue Collected During FY 07:	<b>\$9,695,957</b>	<b>\$2,538,309</b>	<b>\$1,011,915</b>
Expenditures During FY 07:	<b>\$3,710,969</b>	<b>\$2,265,573</b>	<b>\$984,738</b>
Per Capita Revenue:	<b>\$820</b>	<b>\$425</b>	<b>\$269</b>
Per Capita Expenditures:	<b>\$314</b>	<b>\$382</b>	<b>\$256</b>
Operating Income (loss):	<b>\$5,984,988</b>	<b>\$272,736</b>	<b>\$33,933</b>
Ratio of Retained Earnings to Expenditures:	<b>918.39%</b>	<b>474.72%</b>	<b>342.84%</b>
Ending Retained Earnings for FY 07:	<b>\$34,081,050</b>	<b>\$8,403,929</b>	<b>\$3,107,272</b>
Per Capita Ending Retained Earnings:	<b>\$2,883</b>	<b>\$1,346</b>	<b>\$983</b>



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Waverly City**

Unit Code: **069/050/30**

County: **MORGAN**

Fiscal Year End:

**4/30/2007**

Accounting Method:

**Combination**

Appropriation or Budget:

**\$2,684,800**

Equalized Assessed Valuation:

**\$9,972,053**

Population:

**1,370**

Employees:

Full Time:

**7**

Part Time:

**8**

Salaries Paid:

**\$313,130**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$93,168</b>	<b>\$3,031,595</b>	<b>\$1,341,133</b>
Per Capita Beginning Fund Balance:	<b>\$68</b>	<b>\$504</b>	<b>\$352</b>
Revenue Collected During FY 07:	<b>\$368,707</b>	<b>\$4,956,367</b>	<b>\$2,117,279</b>
Expenditures During FY 07:	<b>\$340,470</b>	<b>\$4,725,676</b>	<b>\$2,095,808</b>
Per Capita Revenue:	<b>\$269</b>	<b>\$705</b>	<b>\$543</b>
Per Capita Expenditures:	<b>\$249</b>	<b>\$667</b>	<b>\$526</b>
Revenues over (under) Expenditures:	<b>\$28,237</b>	<b>\$230,691</b>	<b>\$56,835</b>
Ratio of Fund Balance to Expenditures:	<b>35.66%</b>	<b>92.67%</b>	<b>70.72%</b>
Ending Fund Balance for FY 07:	<b>\$121,405</b>	<b>\$3,297,966</b>	<b>\$1,483,381</b>
Per Capita Ending Fund Balance:	<b>\$89</b>	<b>\$558</b>	<b>\$387</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$2,949</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$34,449</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$100,362</b>	<b>\$1,152,182</b>	<b>\$241,706</b>
Total Unrestricted Net Assets:	<b>\$21,043</b>	<b>\$1,531,542</b>	<b>\$755,160</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$590,000</b>	<b>\$7,233,139</b>	<b>\$1,769,840</b>
Per Capita Debt:	<b>\$431</b>	<b>\$1,147</b>	<b>\$512</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.74%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$2,282,275</b>	<b>\$7,818,301</b>	<b>\$2,964,076</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$1,666</b>	<b>\$1,251</b>	<b>\$964</b>
Revenue Collected During FY 07:	<b>\$985,116</b>	<b>\$2,538,309</b>	<b>\$1,011,915</b>
Expenditures During FY 07:	<b>\$1,015,693</b>	<b>\$2,265,573</b>	<b>\$984,738</b>
Per Capita Revenue:	<b>\$719</b>	<b>\$425</b>	<b>\$269</b>
Per Capita Expenditures:	<b>\$741</b>	<b>\$382</b>	<b>\$256</b>
Operating Income (loss):	<b>-\$30,577</b>	<b>\$272,736</b>	<b>\$33,933</b>
Ratio of Retained Earnings to Expenditures:	<b>221.69%</b>	<b>474.72%</b>	<b>342.84%</b>
Ending Retained Earnings for FY 07:	<b>\$2,251,698</b>	<b>\$8,403,929</b>	<b>\$3,107,272</b>
Per Capita Ending Retained Earnings:	<b>\$1,644</b>	<b>\$1,346</b>	<b>\$983</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Wayne Village**

Unit Code: **022/110/32**

County: **DUPAGE**

Fiscal Year End:

**4/30/2007**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$2,758,873**

Equalized Assessed Valuation:

**\$176,000,000**

Population:

**2,300**

Employees:

Full Time:

**5**

Part Time:

**16**

Salaries Paid:

**\$535,288**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$2,124,719</b>	<b>\$3,031,595</b>	<b>\$1,341,133</b>
Per Capita Beginning Fund Balance:	<b>\$924</b>	<b>\$504</b>	<b>\$352</b>
Revenue Collected During FY 07:	<b>\$1,424,852</b>	<b>\$4,956,367</b>	<b>\$2,117,279</b>
Expenditures During FY 07:	<b>\$1,334,865</b>	<b>\$4,725,676</b>	<b>\$2,095,808</b>
Per Capita Revenue:	<b>\$620</b>	<b>\$705</b>	<b>\$543</b>
Per Capita Expenditures:	<b>\$580</b>	<b>\$667</b>	<b>\$526</b>
Revenues over (under) Expenditures:	<b>\$89,987</b>	<b>\$230,691</b>	<b>\$56,835</b>
Ratio of Fund Balance to Expenditures:	<b>165.91%</b>	<b>92.67%</b>	<b>70.72%</b>
Ending Fund Balance for FY 07:	<b>\$2,214,706</b>	<b>\$3,297,966</b>	<b>\$1,483,381</b>
Per Capita Ending Fund Balance:	<b>\$963</b>	<b>\$558</b>	<b>\$387</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$2,949</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$34,449</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$377,130</b>	<b>\$1,152,182</b>	<b>\$241,706</b>
Total Unrestricted Net Assets:	<b>\$1,837,576</b>	<b>\$1,531,542</b>	<b>\$755,160</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$7,233,139	\$1,769,840
Per Capita Debt:	\$	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$	\$1,251	\$964
Revenue Collected During FY 07:	\$	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$	\$2,265,573	\$984,738
Per Capita Revenue:	\$	\$425	\$269
Per Capita Expenditures:	\$	\$382	\$256
Operating Income (loss):	\$	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	0.00%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$	\$1,346	\$983

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: Wayne City Village

Unit Code: 096/050/32

County: WAYNE

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,314,750

Equalized Assessed Valuation:

\$6,826,187

Population:

1,070

Employees:

Full Time:

7

Part Time:

27

Salaries Paid:

\$313,826

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$238,709	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$223	\$504	\$352
Revenue Collected During FY 07:	\$591,475	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$362,741	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$553	\$705	\$543
Per Capita Expenditures:	\$339	\$667	\$526
Revenues over (under) Expenditures:	\$228,734	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	151.34%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$548,958	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$513	\$558	\$387

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$548,958	\$1,531,542	\$755,160



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$731,982</b>	<b>\$7,233,139</b>	<b>\$1,769,840</b>
Per Capita Debt:	<b>\$684</b>	<b>\$1,147</b>	<b>\$512</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.74%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$1,985,802</b>	<b>\$7,818,301</b>	<b>\$2,964,076</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$1,856</b>	<b>\$1,251</b>	<b>\$964</b>
Revenue Collected During FY 07:	<b>\$1,159,718</b>	<b>\$2,538,309</b>	<b>\$1,011,915</b>
Expenditures During FY 07:	<b>\$1,149,355</b>	<b>\$2,265,573</b>	<b>\$984,738</b>
Per Capita Revenue:	<b>\$1,084</b>	<b>\$425</b>	<b>\$269</b>
Per Capita Expenditures:	<b>\$1,074</b>	<b>\$382</b>	<b>\$256</b>
Operating Income (loss):	<b>\$10,363</b>	<b>\$272,736</b>	<b>\$33,933</b>
Ratio of Retained Earnings to Expenditures:	<b>169.28%</b>	<b>474.72%</b>	<b>342.84%</b>
Ending Retained Earnings for FY 07:	<b>\$1,945,614</b>	<b>\$8,403,929</b>	<b>\$3,107,272</b>
Per Capita Ending Retained Earnings:	<b>\$1,818</b>	<b>\$1,346</b>	<b>\$983</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Waynesville Village**

Unit Code: **020/035/32**

County: **DEWITT**

Fiscal Year End:

**4/30/2007**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$689,540**

Equalized Assessed Valuation:

**\$2,365,042**

Population:

**452**

Employees:

Full Time:

Part Time:

**13**

Salaries Paid:

**\$50,963**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$360,772</b>	<b>\$247,273</b>	<b>\$149,602</b>
Per Capita Beginning Fund Balance:	<b>\$798</b>	<b>\$626</b>	<b>\$410</b>
Revenue Collected During FY 07:	<b>\$94,003</b>	<b>\$238,534</b>	<b>\$106,702</b>
Expenditures During FY 07:	<b>\$263,179</b>	<b>\$214,348</b>	<b>\$98,263</b>
Per Capita Revenue:	<b>\$208</b>	<b>\$560</b>	<b>\$265</b>
Per Capita Expenditures:	<b>\$582</b>	<b>\$503</b>	<b>\$242</b>
Revenues over (under) Expenditures:	<b>-\$169,176</b>	<b>\$24,185</b>	<b>\$8,756</b>
Ratio of Fund Balance to Expenditures:	<b>72.80%</b>	<b>297.45%</b>	<b>169.25%</b>
Ending Fund Balance for FY 07:	<b>\$191,596</b>	<b>\$266,465</b>	<b>\$167,358</b>
Per Capita Ending Fund Balance:	<b>\$424</b>	<b>\$673</b>	<b>\$447</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$2,848</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$30,438</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$56,631</b>	<b>\$34,107</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$134,965</b>	<b>\$108,947</b>	<b>\$97,707</b>



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$359,963	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$796	\$2,082	\$714
Revenue Collected During FY 07:	\$56,001	\$192,670	\$73,226
Expenditures During FY 07:	\$80,819	\$188,012	\$78,194
Per Capita Revenue:	\$124	\$488	\$184
Per Capita Expenditures:	\$179	\$486	\$201
Operating Income (loss):	-\$24,818	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	414.69%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$335,145	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$741	\$2,098	\$743



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Weldon Village**

Unit Code: **020/040/32** County: **DEWITT**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$632,523**

Equalized Assessed Valuation: **\$3,146,713**

Population: **435**

Employees:

Full Time: **1**

Part Time: **10**

Salaries Paid: **\$38,474**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$120,397</b>	<b>\$247,273</b>	<b>\$149,602</b>
Per Capita Beginning Fund Balance:	<b>\$277</b>	<b>\$626</b>	<b>\$410</b>
Revenue Collected During FY 07:	<b>\$93,378</b>	<b>\$238,534</b>	<b>\$106,702</b>
Expenditures During FY 07:	<b>\$80,027</b>	<b>\$214,348</b>	<b>\$98,263</b>
Per Capita Revenue:	<b>\$215</b>	<b>\$560</b>	<b>\$265</b>
Per Capita Expenditures:	<b>\$184</b>	<b>\$503</b>	<b>\$242</b>
Revenues over (under) Expenditures:	<b>\$13,351</b>	<b>\$24,185</b>	<b>\$8,756</b>
Ratio of Fund Balance to Expenditures:	<b>167.13%</b>	<b>297.45%</b>	<b>169.25%</b>
Ending Fund Balance for FY 07:	<b>\$133,748</b>	<b>\$266,465</b>	<b>\$167,358</b>
Per Capita Ending Fund Balance:	<b>\$307</b>	<b>\$673</b>	<b>\$447</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$2,848</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$30,438</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$82,092</b>	<b>\$34,107</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$51,656</b>	<b>\$108,947</b>	<b>\$97,707</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$68,000</b>	\$367,655	\$31,000
Per Capita Debt:	<b>\$156</b>	\$785	\$104
General Obligation Debt over EAV:	<b>0.00%</b>	0.34%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$223,216</b>	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	<b>\$513</b>	\$2,082	\$714
Revenue Collected During FY 07:	<b>\$87,040</b>	\$192,670	\$73,226
Expenditures During FY 07:	<b>\$55,634</b>	\$188,012	\$78,194
Per Capita Revenue:	<b>\$200</b>	\$488	\$184
Per Capita Expenditures:	<b>\$128</b>	\$486	\$201
Operating Income (loss):	<b>\$31,406</b>	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	<b>457.67%</b>	453.77%	320.39%
Ending Retained Earnings for FY 07:	<b>\$254,622</b>	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	<b>\$585</b>	\$2,098	\$743

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: Wellington Village

Unit Code: 038/110/32

County: IROQUOIS

Fiscal Year End:

3/31/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$163,450

Equalized Assessed Valuation:

\$1,274,244

Population:

264

Employees:

Full Time:

Part Time:

5

Salaries Paid:

\$9,109

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$107,547	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$407	\$626	\$410
Revenue Collected During FY 07:	\$73,374	\$238,534	\$106,702
Expenditures During FY 07:	\$59,022	\$214,348	\$98,263
Per Capita Revenue:	\$278	\$560	\$265
Per Capita Expenditures:	\$224	\$503	\$242
Revenues over (under) Expenditures:	\$14,352	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	206.53%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$121,899	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$462	\$673	\$447

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$121,899	\$30,438	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$47,834	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$181	\$2,082	\$714
Revenue Collected During FY 07:	\$22,817	\$192,670	\$73,226
Expenditures During FY 07:	\$18,117	\$188,012	\$78,194
Per Capita Revenue:	\$86	\$488	\$184
Per Capita Expenditures:	\$69	\$486	\$201
Operating Income (loss):	\$4,700	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	289.97%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$52,534	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$199	\$2,098	\$743

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Wenona City**

Unit Code: **059/040/30**

County: **MARSHALL**

Fiscal Year End:

**4/30/2007**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$1,587,550**

Equalized Assessed Valuation:

**\$9,934,416**

Population:

**1,300**

Employees:

Full Time:

**5**

Part Time:

**36**

Salaries Paid:

**\$294,177**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$191,729</b>	<b>\$3,031,595</b>	<b>\$1,341,133</b>
Per Capita Beginning Fund Balance:	<b>\$147</b>	<b>\$504</b>	<b>\$352</b>
Revenue Collected During FY 07:	<b>\$1,087,332</b>	<b>\$4,956,367</b>	<b>\$2,117,279</b>
Expenditures During FY 07:	<b>\$1,023,436</b>	<b>\$4,725,676</b>	<b>\$2,095,808</b>
Per Capita Revenue:	<b>\$836</b>	<b>\$705</b>	<b>\$543</b>
Per Capita Expenditures:	<b>\$787</b>	<b>\$667</b>	<b>\$526</b>
Revenues over (under) Expenditures:	<b>\$63,896</b>	<b>\$230,691</b>	<b>\$56,835</b>
Ratio of Fund Balance to Expenditures:	<b>22.90%</b>	<b>92.67%</b>	<b>70.72%</b>
Ending Fund Balance for FY 07:	<b>\$234,350</b>	<b>\$3,297,966</b>	<b>\$1,483,381</b>
Per Capita Ending Fund Balance:	<b>\$180</b>	<b>\$558</b>	<b>\$387</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$2,949</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$34,449</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,152,182</b>	<b>\$241,706</b>
Total Unrestricted Net Assets:	<b>\$235,257</b>	<b>\$1,531,542</b>	<b>\$755,160</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$11,885</b>	<b>\$7,233,139</b>	<b>\$1,769,840</b>
Per Capita Debt:	<b>\$9</b>	<b>\$1,147</b>	<b>\$512</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.74%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$2,200,930</b>	<b>\$7,818,301</b>	<b>\$2,964,076</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$1,693</b>	<b>\$1,251</b>	<b>\$964</b>
Revenue Collected During FY 07:	<b>\$271,235</b>	<b>\$2,538,309</b>	<b>\$1,011,915</b>
Expenditures During FY 07:	<b>\$311,381</b>	<b>\$2,265,573</b>	<b>\$984,738</b>
Per Capita Revenue:	<b>\$209</b>	<b>\$425</b>	<b>\$269</b>
Per Capita Expenditures:	<b>\$240</b>	<b>\$382</b>	<b>\$256</b>
Operating Income (loss):	<b>-\$40,146</b>	<b>\$272,736</b>	<b>\$33,933</b>
Ratio of Retained Earnings to Expenditures:	<b>700.77%</b>	<b>474.72%</b>	<b>342.84%</b>
Ending Retained Earnings for FY 07:	<b>\$2,182,059</b>	<b>\$8,403,929</b>	<b>\$3,107,272</b>
Per Capita Ending Retained Earnings:	<b>\$1,679</b>	<b>\$1,346</b>	<b>\$983</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: Wenonah Village

Unit Code: 068/095/32

County: MONTGOME

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$9,300

Equalized Assessed Valuation:

\$419,108

Population:

32

Employees:

Full Time:

Part Time:

11

Salaries Paid:

\$2,860

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$21,343	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$667	\$626	\$410
Revenue Collected During FY 07:	\$8,751	\$238,534	\$106,702
Expenditures During FY 07:	\$7,604	\$214,348	\$98,263
Per Capita Revenue:	\$273	\$560	\$265
Per Capita Expenditures:	\$238	\$503	\$242
Revenues over (under) Expenditures:	\$1,147	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	295.77%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$22,490	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$703	\$673	\$447

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$22,634	\$30,438	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: West Brooklyn Village

Unit Code: 052/065/32

County: LEE

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$151,200

Equalized Assessed Valuation:

\$1,349,527

Population:

200

Employees:

Full Time:

Part Time:

11

Salaries Paid:

\$7,450

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$213,414	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$1,067	\$626	\$410
Revenue Collected During FY 07:	\$41,001	\$238,534	\$106,702
Expenditures During FY 07:	\$22,774	\$214,348	\$98,263
Per Capita Revenue:	\$205	\$560	\$265
Per Capita Expenditures:	\$114	\$503	\$242
Revenues over (under) Expenditures:	\$18,227	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	1017.13%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$231,641	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$1,158	\$673	\$447

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$58,675	\$34,107	\$
Total Unrestricted Net Assets:	\$172,966	\$108,947	\$97,707



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$40,000</b>	\$367,655	\$31,000
Per Capita Debt:	<b>\$200</b>	\$785	\$104
General Obligation Debt over EAV:	<b>0.00%</b>	0.34%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$6,347</b>	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	<b>\$32</b>	\$2,082	\$714
Revenue Collected During FY 07:	<b>\$40,787</b>	\$192,670	\$73,226
Expenditures During FY 07:	<b>\$42,989</b>	\$188,012	\$78,194
Per Capita Revenue:	<b>\$204</b>	\$488	\$184
Per Capita Expenditures:	<b>\$215</b>	\$486	\$201
Operating Income (loss):	<b>-\$2,202</b>	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	<b>9.64%</b>	453.77%	320.39%
Ending Retained Earnings for FY 07:	<b>\$4,145</b>	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	<b>\$21</b>	\$2,098	\$743

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name: West Chicago City

Unit Code: 022/115/30

County: DUPAGE

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$28,340,400

Equalized Assessed Valuation:

\$706,098,968

Population:

26,841

Employees:

Full Time:

142

Part Time:

9

Salaries Paid:

\$9,294,068

#### Blended Component Units

Number Submitted = 1

Police Pension

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$19,183,968	\$19,849,016	\$15,747,343
Per Capita Beginning Fund Balance:	\$715	\$409	\$353
Revenue Collected During FY 07:	\$16,653,133	\$44,700,114	\$33,651,318
Expenditures During FY 07:	\$18,607,364	\$42,622,750	\$31,275,402
Per Capita Revenue:	\$620	\$860	\$843
Per Capita Expenditures:	\$693	\$825	\$810
Revenues over (under) Expenditures:	-\$1,954,231	\$2,077,365	\$1,258,647
Ratio of Fund Balance to Expenditures:	95.82%	52.42%	49.08%
Ending Fund Balance for FY 07:	\$17,829,801	\$20,036,673	\$17,230,538
Per Capita Ending Fund Balance:	\$664	\$413	\$382

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,553	\$
Total Unreserved Funds:	\$	\$170,364	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,462,074	\$11,112,341	\$6,309,815
Total Unrestricted Net Assets:	\$17,723,775	\$8,588,109	\$11,470,800



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$31,990,398</b>	<b>\$65,742,574</b>	<b>\$41,290,999</b>
Per Capita Debt:	<b>\$1,192</b>	<b>\$1,242</b>	<b>\$972</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>3.93%</b>	<b>2.99%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$59,939,781</b>	<b>\$61,113,759</b>	<b>\$39,284,117</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$2,233</b>	<b>\$1,159</b>	<b>\$985</b>
Revenue Collected During FY 07:	<b>\$10,808,613</b>	<b>\$15,816,706</b>	<b>\$9,076,358</b>
Expenditures During FY 07:	<b>\$9,118,748</b>	<b>\$14,463,687</b>	<b>\$8,775,118</b>
Per Capita Revenue:	<b>\$403</b>	<b>\$296</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$340</b>	<b>\$270</b>	<b>\$220</b>
Operating Income (loss):	<b>\$1,689,865</b>	<b>\$1,353,019</b>	<b>\$908,028</b>
Ratio of Retained Earnings to Expenditures:	<b>673.80%</b>	<b>485.60%</b>	<b>432.76%</b>
Ending Retained Earnings for FY 07:	<b>\$61,441,696</b>	<b>\$63,987,626</b>	<b>\$41,407,056</b>
Per Capita Ending Retained Earnings:	<b>\$2,289</b>	<b>\$1,224</b>	<b>\$993</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: West City Village

Unit Code: 028/065/32

County: FRANKLIN

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$2,131,118

Equalized Assessed Valuation:

\$14,447,034

Population:

716

Employees:

Full Time:

9

Part Time:

10

Salaries Paid:

\$445,993

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$684,918	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$957	\$626	\$410
Revenue Collected During FY 07:	\$1,248,614	\$238,534	\$106,702
Expenditures During FY 07:	\$1,109,124	\$214,348	\$98,263
Per Capita Revenue:	\$1,744	\$560	\$265
Per Capita Expenditures:	\$1,549	\$503	\$242
Revenues over (under) Expenditures:	\$139,490	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	71.73%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$795,613	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$1,111	\$673	\$447

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$22,328	\$34,107	\$
Total Unrestricted Net Assets:	\$773,285	\$108,947	\$97,707

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$636,887</b>	\$367,655	\$31,000
Per Capita Debt:	<b>\$890</b>	\$785	\$104
General Obligation Debt over EAV:	<b>0.00%</b>	0.34%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$1,042,336</b>	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	<b>\$1,456</b>	\$2,082	\$714
Revenue Collected During FY 07:	<b>\$314,013</b>	\$192,670	\$73,226
Expenditures During FY 07:	<b>\$267,795</b>	\$188,012	\$78,194
Per Capita Revenue:	<b>\$439</b>	\$488	\$184
Per Capita Expenditures:	<b>\$374</b>	\$486	\$201
Operating Income (loss):	<b>\$46,218</b>	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	<b>417.24%</b>	453.77%	320.39%
Ending Retained Earnings for FY 07:	<b>\$1,117,349</b>	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	<b>\$1,561</b>	\$2,098	\$743

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **West Dundee Village**

Unit Code: **045/105/32**

County: **KANE**

Fiscal Year End:

**4/30/2007**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$18,755,577**

Equalized Assessed Valuation:

**\$247,195,478**

Population:

**7,288**

Employees:

Full Time:

**62**

Part Time:

**49**

Salaries Paid:

**\$4,721,582**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$3,015,594</b>	<b>\$3,031,595</b>	<b>\$1,341,133</b>
Per Capita Beginning Fund Balance:	<b>\$414</b>	<b>\$504</b>	<b>\$352</b>
Revenue Collected During FY 07:	<b>\$7,356,446</b>	<b>\$4,956,367</b>	<b>\$2,117,279</b>
Expenditures During FY 07:	<b>\$7,882,606</b>	<b>\$4,725,676</b>	<b>\$2,095,808</b>
Per Capita Revenue:	<b>\$1,009</b>	<b>\$705</b>	<b>\$543</b>
Per Capita Expenditures:	<b>\$1,082</b>	<b>\$667</b>	<b>\$526</b>
Revenues over (under) Expenditures:	<b>-\$526,160</b>	<b>\$230,691</b>	<b>\$56,835</b>
Ratio of Fund Balance to Expenditures:	<b>38.50%</b>	<b>92.67%</b>	<b>70.72%</b>
Ending Fund Balance for FY 07:	<b>\$3,034,434</b>	<b>\$3,297,966</b>	<b>\$1,483,381</b>
Per Capita Ending Fund Balance:	<b>\$416</b>	<b>\$558</b>	<b>\$387</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$2,949</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$34,449</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,152,182</b>	<b>\$241,706</b>
Total Unrestricted Net Assets:	<b>\$9,815,557</b>	<b>\$1,531,542</b>	<b>\$755,160</b>



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$10,980,576</b>	<b>\$7,233,139</b>	<b>\$1,769,840</b>
Per Capita Debt:	<b>\$1,507</b>	<b>\$1,147</b>	<b>\$512</b>
General Obligation Debt over EAV:	<b>4.11%</b>	<b>1.74%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$17,074,950</b>	<b>\$7,818,301</b>	<b>\$2,964,076</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$2,343</b>	<b>\$1,251</b>	<b>\$964</b>
Revenue Collected During FY 07:	<b>\$1,787,349</b>	<b>\$2,538,309</b>	<b>\$1,011,915</b>
Expenditures During FY 07:	<b>\$2,370,856</b>	<b>\$2,265,573</b>	<b>\$984,738</b>
Per Capita Revenue:	<b>\$245</b>	<b>\$425</b>	<b>\$269</b>
Per Capita Expenditures:	<b>\$325</b>	<b>\$382</b>	<b>\$256</b>
Operating Income (loss):	<b>-\$583,507</b>	<b>\$272,736</b>	<b>\$33,933</b>
Ratio of Retained Earnings to Expenditures:	<b>980.50%</b>	<b>474.72%</b>	<b>342.84%</b>
Ending Retained Earnings for FY 07:	<b>\$23,246,207</b>	<b>\$8,403,929</b>	<b>\$3,107,272</b>
Per Capita Ending Retained Earnings:	<b>\$3,190</b>	<b>\$1,346</b>	<b>\$983</b>



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **West Frankfort City**

Unit Code: **028/070/30**

County: **FRANKLIN**

Fiscal Year End:

**4/30/2007**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$9,547,244**

Equalized Assessed Valuation:

**\$44,168,078**

Population:

**8,196**

Employees:

Full Time:

**56**

Part Time:

**45**

Salaries Paid:

**\$2,431,200**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$2,268,332</b>	<b>\$3,031,595</b>	<b>\$1,341,133</b>
Per Capita Beginning Fund Balance:	<b>\$277</b>	<b>\$504</b>	<b>\$352</b>
Revenue Collected During FY 07:	<b>\$7,460,710</b>	<b>\$4,956,367</b>	<b>\$2,117,279</b>
Expenditures During FY 07:	<b>\$6,665,266</b>	<b>\$4,725,676</b>	<b>\$2,095,808</b>
Per Capita Revenue:	<b>\$910</b>	<b>\$705</b>	<b>\$543</b>
Per Capita Expenditures:	<b>\$813</b>	<b>\$667</b>	<b>\$526</b>
Revenues over (under) Expenditures:	<b>\$795,444</b>	<b>\$230,691</b>	<b>\$56,835</b>
Ratio of Fund Balance to Expenditures:	<b>51.26%</b>	<b>92.67%</b>	<b>70.72%</b>
Ending Fund Balance for FY 07:	<b>\$3,416,778</b>	<b>\$3,297,966</b>	<b>\$1,483,381</b>
Per Capita Ending Fund Balance:	<b>\$417</b>	<b>\$558</b>	<b>\$387</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$2,949</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$34,449</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$168,470</b>	<b>\$1,152,182</b>	<b>\$241,706</b>
Total Unrestricted Net Assets:	<b>\$3,318,964</b>	<b>\$1,531,542</b>	<b>\$755,160</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$3,030,383</b>	<b>\$7,233,139</b>	<b>\$1,769,840</b>
Per Capita Debt:	<b>\$370</b>	<b>\$1,147</b>	<b>\$512</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.74%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$8,087,149</b>	<b>\$7,818,301</b>	<b>\$2,964,076</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$987</b>	<b>\$1,251</b>	<b>\$964</b>
Revenue Collected During FY 07:	<b>\$2,000,576</b>	<b>\$2,538,309</b>	<b>\$1,011,915</b>
Expenditures During FY 07:	<b>\$1,728,696</b>	<b>\$2,265,573</b>	<b>\$984,738</b>
Per Capita Revenue:	<b>\$244</b>	<b>\$425</b>	<b>\$269</b>
Per Capita Expenditures:	<b>\$211</b>	<b>\$382</b>	<b>\$256</b>
Operating Income (loss):	<b>\$271,880</b>	<b>\$272,736</b>	<b>\$33,933</b>
Ratio of Retained Earnings to Expenditures:	<b>463.92%</b>	<b>474.72%</b>	<b>342.84%</b>
Ending Retained Earnings for FY 07:	<b>\$8,019,757</b>	<b>\$8,403,929</b>	<b>\$3,107,272</b>
Per Capita Ending Retained Earnings:	<b>\$978</b>	<b>\$1,346</b>	<b>\$983</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **West Peoria City**

Unit Code: **072/080/30**

County: **PEORIA**

Fiscal Year End:

**4/30/2007**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$1,922,084**

Equalized Assessed Valuation:

**\$42,030,276**

Population:

**4,762**

Employees:

Full Time:

**6**

Part Time:

**22**

Salaries Paid:

**\$240,150**

#### Blended Component Units

Number Submitted = 1

Sidewalk Special Service District

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$3,082,249</b>	<b>\$3,031,595</b>	<b>\$1,341,133</b>
Per Capita Beginning Fund Balance:	<b>\$647</b>	<b>\$504</b>	<b>\$352</b>
Revenue Collected During FY 07:	<b>\$1,475,778</b>	<b>\$4,956,367</b>	<b>\$2,117,279</b>
Expenditures During FY 07:	<b>\$1,378,518</b>	<b>\$4,725,676</b>	<b>\$2,095,808</b>
Per Capita Revenue:	<b>\$310</b>	<b>\$705</b>	<b>\$543</b>
Per Capita Expenditures:	<b>\$289</b>	<b>\$667</b>	<b>\$526</b>
Revenues over (under) Expenditures:	<b>\$97,260</b>	<b>\$230,691</b>	<b>\$56,835</b>
Ratio of Fund Balance to Expenditures:	<b>230.65%</b>	<b>92.67%</b>	<b>70.72%</b>
Ending Fund Balance for FY 07:	<b>\$3,179,509</b>	<b>\$3,297,966</b>	<b>\$1,483,381</b>
Per Capita Ending Fund Balance:	<b>\$668</b>	<b>\$558</b>	<b>\$387</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$2,949</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$34,449</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$457,034</b>	<b>\$1,152,182</b>	<b>\$241,706</b>
Total Unrestricted Net Assets:	<b>\$2,951,877</b>	<b>\$1,531,542</b>	<b>\$755,160</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$7,233,139	\$1,769,840
Per Capita Debt:	\$	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$	\$1,251	\$964
Revenue Collected During FY 07:	\$	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$	\$2,265,573	\$984,738
Per Capita Revenue:	\$	\$425	\$269
Per Capita Expenditures:	\$	\$382	\$256
Operating Income (loss):	\$	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	0.00%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$	\$1,346	\$983

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: West Point Village

Unit Code: 034/080/32

County: HANCOCK

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$96,188

Equalized Assessed Valuation:

\$443,656

Population:

212

Employees:

Full Time:

Part Time:

2

Salaries Paid:

\$7,207

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$140,508	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$663	\$626	\$410
Revenue Collected During FY 07:	\$33,268	\$238,534	\$106,702
Expenditures During FY 07:	\$19,839	\$214,348	\$98,263
Per Capita Revenue:	\$157	\$560	\$265
Per Capita Expenditures:	\$94	\$503	\$242
Revenues over (under) Expenditures:	\$13,429	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	775.93%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$153,937	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$726	\$673	\$447

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$153,937	\$108,947	\$97,707



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$76,398</b>	<b>\$367,655</b>	<b>\$31,000</b>
Per Capita Debt:	<b>\$360</b>	<b>\$785</b>	<b>\$104</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.34%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$1,100,279</b>	<b>\$731,910</b>	<b>\$308,989</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$5,190</b>	<b>\$2,082</b>	<b>\$714</b>
Revenue Collected During FY 07:	<b>\$70,051</b>	<b>\$192,670</b>	<b>\$73,226</b>
Expenditures During FY 07:	<b>\$91,642</b>	<b>\$188,012</b>	<b>\$78,194</b>
Per Capita Revenue:	<b>\$330</b>	<b>\$488</b>	<b>\$184</b>
Per Capita Expenditures:	<b>\$432</b>	<b>\$486</b>	<b>\$201</b>
Operating Income (loss):	<b>-\$21,591</b>	<b>\$4,658</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>1177.07%</b>	<b>453.77%</b>	<b>320.39%</b>
Ending Retained Earnings for FY 07:	<b>\$1,078,688</b>	<b>\$742,088</b>	<b>\$335,617</b>
Per Capita Ending Retained Earnings:	<b>\$5,088</b>	<b>\$2,098</b>	<b>\$743</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: West Salem Village

Unit Code: 024/025/32

County: EDWARDS

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$695,350

Equalized Assessed Valuation:

\$3,719,702

Population:

1,001

Employees:

Full Time:

4

Part Time:

20

Salaries Paid:

\$165,433

#### Blended Component Units

Number Submitted = 2

Library

Sanitary District

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$632,537	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$632	\$504	\$352
Revenue Collected During FY 07:	\$330,626	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$308,052	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$330	\$705	\$543
Per Capita Expenditures:	\$308	\$667	\$526
Revenues over (under) Expenditures:	\$22,574	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	227.77%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$701,639	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$701	\$558	\$387

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$459,651	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$297,030	\$1,531,542	\$755,160



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$236,000</b>	<b>\$7,233,139</b>	<b>\$1,769,840</b>
Per Capita Debt:	<b>\$236</b>	<b>\$1,147</b>	<b>\$512</b>
General Obligation Debt over EAV:	<b>1.64%</b>	<b>1.74%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$694,708</b>	<b>\$7,818,301</b>	<b>\$2,964,076</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$694</b>	<b>\$1,251</b>	<b>\$964</b>
Revenue Collected During FY 07:	<b>\$304,919</b>	<b>\$2,538,309</b>	<b>\$1,011,915</b>
Expenditures During FY 07:	<b>\$272,069</b>	<b>\$2,265,573</b>	<b>\$984,738</b>
Per Capita Revenue:	<b>\$305</b>	<b>\$425</b>	<b>\$269</b>
Per Capita Expenditures:	<b>\$272</b>	<b>\$382</b>	<b>\$256</b>
Operating Income (loss):	<b>\$32,850</b>	<b>\$272,736</b>	<b>\$33,933</b>
Ratio of Retained Earnings to Expenditures:	<b>249.71%</b>	<b>474.72%</b>	<b>342.84%</b>
Ending Retained Earnings for FY 07:	<b>\$679,384</b>	<b>\$8,403,929</b>	<b>\$3,107,272</b>
Per Capita Ending Retained Earnings:	<b>\$679</b>	<b>\$1,346</b>	<b>\$983</b>



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: Westchester Village

Unit Code: 016/580/32

County: COOK

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$21,553,655

Equalized Assessed Valuation:

\$548,771,860

Population:

16,824

Employees:

Full Time:

106

Part Time:

20

Salaries Paid:

\$7,025,220

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$4,348,989	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$258	\$504	\$352
Revenue Collected During FY 07:	\$14,469,706	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$13,340,054	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$860	\$705	\$543
Per Capita Expenditures:	\$793	\$667	\$526
Revenues over (under) Expenditures:	\$1,129,652	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	41.98%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$5,600,777	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$333	\$558	\$387

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$863,192	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$4,268,214	\$1,531,542	\$755,160



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$1,471,173</b>	<b>\$7,233,139</b>	<b>\$1,769,840</b>
Per Capita Debt:	<b>\$87</b>	<b>\$1,147</b>	<b>\$512</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.74%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$9,509,853</b>	<b>\$7,818,301</b>	<b>\$2,964,076</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$565</b>	<b>\$1,251</b>	<b>\$964</b>
Revenue Collected During FY 07:	<b>\$2,773,262</b>	<b>\$2,538,309</b>	<b>\$1,011,915</b>
Expenditures During FY 07:	<b>\$3,051,684</b>	<b>\$2,265,573</b>	<b>\$984,738</b>
Per Capita Revenue:	<b>\$165</b>	<b>\$425</b>	<b>\$269</b>
Per Capita Expenditures:	<b>\$181</b>	<b>\$382</b>	<b>\$256</b>
Operating Income (loss):	<b>-\$278,422</b>	<b>\$272,736</b>	<b>\$33,933</b>
Ratio of Retained Earnings to Expenditures:	<b>302.50%</b>	<b>474.72%</b>	<b>342.84%</b>
Ending Retained Earnings for FY 07:	<b>\$9,231,431</b>	<b>\$8,403,929</b>	<b>\$3,107,272</b>
Per Capita Ending Retained Earnings:	<b>\$549</b>	<b>\$1,346</b>	<b>\$983</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: Western Springs Village

Unit Code: 016/585/32

County: COOK

Fiscal Year End:

12/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$21,229,701

Equalized Assessed Valuation:

\$584,476,051

Population:

12,493

Employees:

Full Time:

72

Part Time:

124

Salaries Paid:

\$3,906,758

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$4,393,126	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$352	\$504	\$352
Revenue Collected During FY 07:	\$10,436,756	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$9,663,691	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$835	\$705	\$543
Per Capita Expenditures:	\$774	\$667	\$526
Revenues over (under) Expenditures:	\$773,065	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	43.66%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$4,218,980	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$338	\$558	\$387

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$9,561,996	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$2,822,931	\$1,531,542	\$755,160



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$11,816,431</b>	<b>\$7,233,139</b>	<b>\$1,769,840</b>
Per Capita Debt:	<b>\$946</b>	<b>\$1,147</b>	<b>\$512</b>
General Obligation Debt over EAV:	<b>0.50%</b>	<b>1.74%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$6,329,153</b>	<b>\$7,818,301</b>	<b>\$2,964,076</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$507</b>	<b>\$1,251</b>	<b>\$964</b>
Revenue Collected During FY 07:	<b>\$3,261,142</b>	<b>\$2,538,309</b>	<b>\$1,011,915</b>
Expenditures During FY 07:	<b>\$3,287,667</b>	<b>\$2,265,573</b>	<b>\$984,738</b>
Per Capita Revenue:	<b>\$261</b>	<b>\$425</b>	<b>\$269</b>
Per Capita Expenditures:	<b>\$263</b>	<b>\$382</b>	<b>\$256</b>
Operating Income (loss):	<b>-\$26,525</b>	<b>\$272,736</b>	<b>\$33,933</b>
Ratio of Retained Earnings to Expenditures:	<b>193.60%</b>	<b>474.72%</b>	<b>342.84%</b>
Ending Retained Earnings for FY 07:	<b>\$6,364,970</b>	<b>\$8,403,929</b>	<b>\$3,107,272</b>
Per Capita Ending Retained Earnings:	<b>\$509</b>	<b>\$1,346</b>	<b>\$983</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: Westfield Village

Unit Code: 012/025/32

County: CLARK

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,666,700

Equalized Assessed Valuation:

\$2,675,457

Population:

678

Employees:

Full Time:

1

Part Time:

8

Salaries Paid:

\$93,926

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$121,473	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$179	\$626	\$410
Revenue Collected During FY 07:	\$277,514	\$238,534	\$106,702
Expenditures During FY 07:	\$275,094	\$214,348	\$98,263
Per Capita Revenue:	\$409	\$560	\$265
Per Capita Expenditures:	\$406	\$503	\$242
Revenues over (under) Expenditures:	\$2,420	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	45.04%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$123,893	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$183	\$673	\$447

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$57,334	\$34,107	\$
Total Unrestricted Net Assets:	\$77,220	\$108,947	\$97,707

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$210,950</b>	<b>\$367,655</b>	<b>\$31,000</b>
Per Capita Debt:	<b>\$311</b>	<b>\$785</b>	<b>\$104</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.34%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$195,731</b>	<b>\$731,910</b>	<b>\$308,989</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$289</b>	<b>\$2,082</b>	<b>\$714</b>
Revenue Collected During FY 07:	<b>\$383,601</b>	<b>\$192,670</b>	<b>\$73,226</b>
Expenditures During FY 07:	<b>\$97,149</b>	<b>\$188,012</b>	<b>\$78,194</b>
Per Capita Revenue:	<b>\$566</b>	<b>\$488</b>	<b>\$184</b>
Per Capita Expenditures:	<b>\$143</b>	<b>\$486</b>	<b>\$201</b>
Operating Income (loss):	<b>\$286,452</b>	<b>\$4,658</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>496.33%</b>	<b>453.77%</b>	<b>320.39%</b>
Ending Retained Earnings for FY 07:	<b>\$482,183</b>	<b>\$742,088</b>	<b>\$335,617</b>
Per Capita Ending Retained Earnings:	<b>\$711</b>	<b>\$2,098</b>	<b>\$743</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Westmont Village**

Unit Code: **022/120/32**

County: **DUPAGE**

Fiscal Year End:

**4/30/2007**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$35,733,175**

Equalized Assessed Valuation:

**\$761,146,115**

Population:

**24,554**

Employees:

Full Time:

**132**

Part Time:

**58**

Salaries Paid:

**\$12,134,175**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$4,524,881</b>	<b>\$3,031,595</b>	<b>\$1,341,133</b>
Per Capita Beginning Fund Balance:	<b>\$184</b>	<b>\$504</b>	<b>\$352</b>
Revenue Collected During FY 07:	<b>\$20,292,862</b>	<b>\$4,956,367</b>	<b>\$2,117,279</b>
Expenditures During FY 07:	<b>\$19,910,891</b>	<b>\$4,725,676</b>	<b>\$2,095,808</b>
Per Capita Revenue:	<b>\$826</b>	<b>\$705</b>	<b>\$543</b>
Per Capita Expenditures:	<b>\$811</b>	<b>\$667</b>	<b>\$526</b>
Revenues over (under) Expenditures:	<b>\$381,971</b>	<b>\$230,691</b>	<b>\$56,835</b>
Ratio of Fund Balance to Expenditures:	<b>27.16%</b>	<b>92.67%</b>	<b>70.72%</b>
Ending Fund Balance for FY 07:	<b>\$5,408,734</b>	<b>\$3,297,966</b>	<b>\$1,483,381</b>
Per Capita Ending Fund Balance:	<b>\$220</b>	<b>\$558</b>	<b>\$387</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$2,949</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$34,449</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$7,219,640</b>	<b>\$1,152,182</b>	<b>\$241,706</b>
Total Unrestricted Net Assets:	<b>-\$2,133,821</b>	<b>\$1,531,542</b>	<b>\$755,160</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$2,508,203</b>	<b>\$7,233,139</b>	<b>\$1,769,840</b>
Per Capita Debt:	<b>\$102</b>	<b>\$1,147</b>	<b>\$512</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.74%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$13,979,325</b>	<b>\$7,818,301</b>	<b>\$2,964,076</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$569</b>	<b>\$1,251</b>	<b>\$964</b>
Revenue Collected During FY 07:	<b>\$3,980,293</b>	<b>\$2,538,309</b>	<b>\$1,011,915</b>
Expenditures During FY 07:	<b>\$3,634,191</b>	<b>\$2,265,573</b>	<b>\$984,738</b>
Per Capita Revenue:	<b>\$162</b>	<b>\$425</b>	<b>\$269</b>
Per Capita Expenditures:	<b>\$148</b>	<b>\$382</b>	<b>\$256</b>
Operating Income (loss):	<b>\$346,102</b>	<b>\$272,736</b>	<b>\$33,933</b>
Ratio of Retained Earnings to Expenditures:	<b>385.85%</b>	<b>474.72%</b>	<b>342.84%</b>
Ending Retained Earnings for FY 07:	<b>\$14,022,604</b>	<b>\$8,403,929</b>	<b>\$3,107,272</b>
Per Capita Ending Retained Earnings:	<b>\$571</b>	<b>\$1,346</b>	<b>\$983</b>



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Westville Village**

Unit Code: **092/105/32**

County: **VERMILION**

Fiscal Year End:

**4/30/2007**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$764,509**

Equalized Assessed Valuation:

**\$20,990,859**

Population:

**3,175**

Employees:

Full Time:

**12**

Part Time:

**12**

Salaries Paid:

**\$438,016**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$546,068</b>	<b>\$3,031,595</b>	<b>\$1,341,133</b>
Per Capita Beginning Fund Balance:	<b>\$172</b>	<b>\$504</b>	<b>\$352</b>
Revenue Collected During FY 07:	<b>\$717,172</b>	<b>\$4,956,367</b>	<b>\$2,117,279</b>
Expenditures During FY 07:	<b>\$745,680</b>	<b>\$4,725,676</b>	<b>\$2,095,808</b>
Per Capita Revenue:	<b>\$226</b>	<b>\$705</b>	<b>\$543</b>
Per Capita Expenditures:	<b>\$235</b>	<b>\$667</b>	<b>\$526</b>
Revenues over (under) Expenditures:	<b>-\$28,508</b>	<b>\$230,691</b>	<b>\$56,835</b>
Ratio of Fund Balance to Expenditures:	<b>69.77%</b>	<b>92.67%</b>	<b>70.72%</b>
Ending Fund Balance for FY 07:	<b>\$520,260</b>	<b>\$3,297,966</b>	<b>\$1,483,381</b>
Per Capita Ending Fund Balance:	<b>\$164</b>	<b>\$558</b>	<b>\$387</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$2,949</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$34,449</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$59,519</b>	<b>\$1,152,182</b>	<b>\$241,706</b>
Total Unrestricted Net Assets:	<b>\$460,741</b>	<b>\$1,531,542</b>	<b>\$755,160</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$7,233,139	\$1,769,840
Per Capita Debt:	\$	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$4,006,636	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,262	\$1,251	\$964
Revenue Collected During FY 07:	\$2,379,407	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$2,334,042	\$2,265,573	\$984,738
Per Capita Revenue:	\$749	\$425	\$269
Per Capita Expenditures:	\$735	\$382	\$256
Operating Income (loss):	\$45,365	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	173.49%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$4,049,301	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,275	\$1,346	\$983

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name: **Wheaton City**

Unit Code: **022/125/30**

County: **DUPAGE**

Fiscal Year End:

**4/30/2007**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$82,639,541**

Equalized Assessed Valuation:

**\$1,959,482,118**

Population:

**55,416**

Employees:

Full Time:

**276**

Part Time:

**107**

Salaries Paid:

**\$19,156,466**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$15,088,092</b>	<b>\$19,849,016</b>	<b>\$15,747,343</b>
Per Capita Beginning Fund Balance:	<b>\$272</b>	<b>\$409</b>	<b>\$353</b>
Revenue Collected During FY 07:	<b>\$37,099,619</b>	<b>\$44,700,114</b>	<b>\$33,651,318</b>
Expenditures During FY 07:	<b>\$37,334,049</b>	<b>\$42,622,750</b>	<b>\$31,275,402</b>
Per Capita Revenue:	<b>\$669</b>	<b>\$860</b>	<b>\$843</b>
Per Capita Expenditures:	<b>\$674</b>	<b>\$825</b>	<b>\$810</b>
Revenues over (under) Expenditures:	<b>-\$234,430</b>	<b>\$2,077,365</b>	<b>\$1,258,647</b>
Ratio of Fund Balance to Expenditures:	<b>37.93%</b>	<b>52.42%</b>	<b>49.08%</b>
Ending Fund Balance for FY 07:	<b>\$14,160,593</b>	<b>\$20,036,673</b>	<b>\$17,230,538</b>
Per Capita Ending Fund Balance:	<b>\$256</b>	<b>\$413</b>	<b>\$382</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$2,553</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$170,364</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$5,383,292</b>	<b>\$11,112,341</b>	<b>\$6,309,815</b>
Total Unrestricted Net Assets:	<b>-\$1,249,582</b>	<b>\$8,588,109</b>	<b>\$11,470,800</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$50,125,000</b>	<b>\$65,742,574</b>	<b>\$41,290,999</b>
Per Capita Debt:	<b>\$905</b>	<b>\$1,242</b>	<b>\$972</b>
General Obligation Debt over EAV:	<b>2.56%</b>	<b>3.93%</b>	<b>2.99%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$48,173,005</b>	<b>\$61,113,759</b>	<b>\$39,284,117</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$869</b>	<b>\$1,159</b>	<b>\$985</b>
Revenue Collected During FY 07:	<b>\$10,181,970</b>	<b>\$15,816,706</b>	<b>\$9,076,358</b>
Expenditures During FY 07:	<b>\$9,687,978</b>	<b>\$14,463,687</b>	<b>\$8,775,118</b>
Per Capita Revenue:	<b>\$184</b>	<b>\$296</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$175</b>	<b>\$270</b>	<b>\$220</b>
Operating Income (loss):	<b>\$493,992</b>	<b>\$1,353,019</b>	<b>\$908,028</b>
Ratio of Retained Earnings to Expenditures:	<b>503.38%</b>	<b>485.60%</b>	<b>432.76%</b>
Ending Retained Earnings for FY 07:	<b>\$48,767,227</b>	<b>\$63,987,626</b>	<b>\$41,407,056</b>
Per Capita Ending Retained Earnings:	<b>\$880</b>	<b>\$1,224</b>	<b>\$993</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Wheeler Village**

Unit Code: **040/030/32** County: **JASPER**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$17,884**

Equalized Assessed Valuation: **\$409,862**

Population: **118**

Employees:

Full Time:

Part Time: **12**

Salaries Paid: **\$5,116**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$175,788</b>	<b>\$247,273</b>	<b>\$149,602</b>
Per Capita Beginning Fund Balance:	<b>\$1,490</b>	<b>\$626</b>	<b>\$410</b>
Revenue Collected During FY 07:	<b>\$23,352</b>	<b>\$238,534</b>	<b>\$106,702</b>
Expenditures During FY 07:	<b>\$13,409</b>	<b>\$214,348</b>	<b>\$98,263</b>
Per Capita Revenue:	<b>\$198</b>	<b>\$560</b>	<b>\$265</b>
Per Capita Expenditures:	<b>\$114</b>	<b>\$503</b>	<b>\$242</b>
Revenues over (under) Expenditures:	<b>\$9,943</b>	<b>\$24,185</b>	<b>\$8,756</b>
Ratio of Fund Balance to Expenditures:	<b>1385.12%</b>	<b>297.45%</b>	<b>169.25%</b>
Ending Fund Balance for FY 07:	<b>\$185,731</b>	<b>\$266,465</b>	<b>\$167,358</b>
Per Capita Ending Fund Balance:	<b>\$1,574</b>	<b>\$673</b>	<b>\$447</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$2,848</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$30,438</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$34,107</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$185,731</b>	<b>\$108,947</b>	<b>\$97,707</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name: **Wheeling Village**

Unit Code: **016/595/32**

County: **COOK**

Fiscal Year End:

**12/30/2007**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$95,521,072**

Equalized Assessed Valuation:

**\$1,167,337,025**

Population:

**38,555**

Employees:

Full Time:

**252**

Part Time:

**36**

Salaries Paid:

**\$19,033,663**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$18,350,532</b>	<b>\$19,849,016</b>	<b>\$15,747,343</b>
Per Capita Beginning Fund Balance:	<b>\$476</b>	<b>\$409</b>	<b>\$353</b>
Revenue Collected During FY 07:	<b>\$32,555,565</b>	<b>\$44,700,114</b>	<b>\$33,651,318</b>
Expenditures During FY 07:	<b>\$30,352,518</b>	<b>\$42,622,750</b>	<b>\$31,275,402</b>
Per Capita Revenue:	<b>\$844</b>	<b>\$860</b>	<b>\$843</b>
Per Capita Expenditures:	<b>\$787</b>	<b>\$825</b>	<b>\$810</b>
Revenues over (under) Expenditures:	<b>\$2,203,047</b>	<b>\$2,077,365</b>	<b>\$1,258,647</b>
Ratio of Fund Balance to Expenditures:	<b>70.90%</b>	<b>52.42%</b>	<b>49.08%</b>
Ending Fund Balance for FY 07:	<b>\$21,519,760</b>	<b>\$20,036,673</b>	<b>\$17,230,538</b>
Per Capita Ending Fund Balance:	<b>\$558</b>	<b>\$413</b>	<b>\$382</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$2,553</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$170,364</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$29,617,995</b>	<b>\$11,112,341</b>	<b>\$6,309,815</b>
Total Unrestricted Net Assets:	<b>-\$6,423,488</b>	<b>\$8,588,109</b>	<b>\$11,470,800</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$48,350,533</b>	<b>\$65,742,574</b>	<b>\$41,290,999</b>
Per Capita Debt:	<b>\$1,254</b>	<b>\$1,242</b>	<b>\$972</b>
General Obligation Debt over EAV:	<b>2.51%</b>	<b>3.93%</b>	<b>2.99%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$50,788,143</b>	<b>\$61,113,759</b>	<b>\$39,284,117</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$1,317</b>	<b>\$1,159</b>	<b>\$985</b>
Revenue Collected During FY 07:	<b>\$8,204,993</b>	<b>\$15,816,706</b>	<b>\$9,076,358</b>
Expenditures During FY 07:	<b>\$7,612,327</b>	<b>\$14,463,687</b>	<b>\$8,775,118</b>
Per Capita Revenue:	<b>\$213</b>	<b>\$296</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$197</b>	<b>\$270</b>	<b>\$220</b>
Operating Income (loss):	<b>\$592,666</b>	<b>\$1,353,019</b>	<b>\$908,028</b>
Ratio of Retained Earnings to Expenditures:	<b>676.87%</b>	<b>485.60%</b>	<b>432.76%</b>
Ending Retained Earnings for FY 07:	<b>\$51,525,662</b>	<b>\$63,987,626</b>	<b>\$41,407,056</b>
Per Capita Ending Retained Earnings:	<b>\$1,336</b>	<b>\$1,224</b>	<b>\$993</b>



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **White Ash Village**

Unit Code: **100/085/32**

County: **WILLIAMSON**

Fiscal Year End:

**5/31/2007**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$1**

Equalized Assessed Valuation:

**\$1,554,290**

Population:

**274**

Employees:

Full Time:

**1**

Part Time:

Salaries Paid:

**\$6,000**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$186,077</b>	<b>\$247,273</b>	<b>\$149,602</b>
Per Capita Beginning Fund Balance:	<b>\$679</b>	<b>\$626</b>	<b>\$410</b>
Revenue Collected During FY 07:	<b>\$53,235</b>	<b>\$238,534</b>	<b>\$106,702</b>
Expenditures During FY 07:	<b>\$60,036</b>	<b>\$214,348</b>	<b>\$98,263</b>
Per Capita Revenue:	<b>\$194</b>	<b>\$560</b>	<b>\$265</b>
Per Capita Expenditures:	<b>\$219</b>	<b>\$503</b>	<b>\$242</b>
Revenues over (under) Expenditures:	<b>-\$6,801</b>	<b>\$24,185</b>	<b>\$8,756</b>
Ratio of Fund Balance to Expenditures:	<b>261.55%</b>	<b>297.45%</b>	<b>169.25%</b>
Ending Fund Balance for FY 07:	<b>\$157,026</b>	<b>\$266,465</b>	<b>\$167,358</b>
Per Capita Ending Fund Balance:	<b>\$573</b>	<b>\$673</b>	<b>\$447</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$2,848</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$30,438</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$50,904</b>	<b>\$34,107</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$106,122</b>	<b>\$108,947</b>	<b>\$97,707</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$200,000</b>	<b>\$367,655</b>	<b>\$31,000</b>
Per Capita Debt:	<b>\$730</b>	<b>\$785</b>	<b>\$104</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.34%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$748,669</b>	<b>\$731,910</b>	<b>\$308,989</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$2,732</b>	<b>\$2,082</b>	<b>\$714</b>
Revenue Collected During FY 07:	<b>\$31,382</b>	<b>\$192,670</b>	<b>\$73,226</b>
Expenditures During FY 07:	<b>\$72,144</b>	<b>\$188,012</b>	<b>\$78,194</b>
Per Capita Revenue:	<b>\$115</b>	<b>\$488</b>	<b>\$184</b>
Per Capita Expenditures:	<b>\$263</b>	<b>\$486</b>	<b>\$201</b>
Operating Income (loss):	<b>-\$40,762</b>	<b>\$4,658</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>1012.08%</b>	<b>453.77%</b>	<b>320.39%</b>
Ending Retained Earnings for FY 07:	<b>\$730,157</b>	<b>\$742,088</b>	<b>\$335,617</b>
Per Capita Ending Retained Earnings:	<b>\$2,665</b>	<b>\$2,098</b>	<b>\$743</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **White City Village**

Unit Code: **056/125/32**

County: **MACOUPIN**

Fiscal Year End:

**4/30/2007**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$186,770**

Equalized Assessed Valuation:

**\$1,358,548**

Population:

**221**

Employees:

Full Time:

Part Time:

**4**

Salaries Paid:

**\$26,142**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$120,198</b>	<b>\$247,273</b>	<b>\$149,602</b>
Per Capita Beginning Fund Balance:	<b>\$544</b>	<b>\$626</b>	<b>\$410</b>
Revenue Collected During FY 07:	<b>\$54,066</b>	<b>\$238,534</b>	<b>\$106,702</b>
Expenditures During FY 07:	<b>\$53,919</b>	<b>\$214,348</b>	<b>\$98,263</b>
Per Capita Revenue:	<b>\$245</b>	<b>\$560</b>	<b>\$265</b>
Per Capita Expenditures:	<b>\$244</b>	<b>\$503</b>	<b>\$242</b>
Revenues over (under) Expenditures:	<b>\$147</b>	<b>\$24,185</b>	<b>\$8,756</b>
Ratio of Fund Balance to Expenditures:	<b>223.20%</b>	<b>297.45%</b>	<b>169.25%</b>
Ending Fund Balance for FY 07:	<b>\$120,345</b>	<b>\$266,465</b>	<b>\$167,358</b>
Per Capita Ending Fund Balance:	<b>\$545</b>	<b>\$673</b>	<b>\$447</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$2,848</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$30,438</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$34,107</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$120,345</b>	<b>\$108,947</b>	<b>\$97,707</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$242,000</b>	<b>\$367,655</b>	<b>\$31,000</b>
Per Capita Debt:	<b>\$1,095</b>	<b>\$785</b>	<b>\$104</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.34%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$858,359</b>	<b>\$731,910</b>	<b>\$308,989</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$3,884</b>	<b>\$2,082</b>	<b>\$714</b>
Revenue Collected During FY 07:	<b>\$85,799</b>	<b>\$192,670</b>	<b>\$73,226</b>
Expenditures During FY 07:	<b>\$119,394</b>	<b>\$188,012</b>	<b>\$78,194</b>
Per Capita Revenue:	<b>\$388</b>	<b>\$488</b>	<b>\$184</b>
Per Capita Expenditures:	<b>\$540</b>	<b>\$486</b>	<b>\$201</b>
Operating Income (loss):	<b>-\$33,595</b>	<b>\$4,658</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>690.79%</b>	<b>453.77%</b>	<b>320.39%</b>
Ending Retained Earnings for FY 07:	<b>\$824,764</b>	<b>\$742,088</b>	<b>\$335,617</b>
Per Capita Ending Retained Earnings:	<b>\$3,732</b>	<b>\$2,098</b>	<b>\$743</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **White Hall City**

Unit Code: **031/045/30**

County: **GREENE**

Fiscal Year End:

**4/30/2007**

Accounting Method:

**Combination**

Appropriation or Budget:

**\$5,905,800**

Equalized Assessed Valuation:

**\$14,091,504**

Population:

**2,629**

Employees:

Full Time:

**25**

Part Time:

**33**

Salaries Paid:

**\$714,772**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$133,433</b>	<b>\$3,031,595</b>	<b>\$1,341,133</b>
Per Capita Beginning Fund Balance:	<b>\$51</b>	<b>\$504</b>	<b>\$352</b>
Revenue Collected During FY 07:	<b>\$853,846</b>	<b>\$4,956,367</b>	<b>\$2,117,279</b>
Expenditures During FY 07:	<b>\$875,090</b>	<b>\$4,725,676</b>	<b>\$2,095,808</b>
Per Capita Revenue:	<b>\$325</b>	<b>\$705</b>	<b>\$543</b>
Per Capita Expenditures:	<b>\$333</b>	<b>\$667</b>	<b>\$526</b>
Revenues over (under) Expenditures:	<b>-\$21,244</b>	<b>\$230,691</b>	<b>\$56,835</b>
Ratio of Fund Balance to Expenditures:	<b>12.82%</b>	<b>92.67%</b>	<b>70.72%</b>
Ending Fund Balance for FY 07:	<b>\$112,189</b>	<b>\$3,297,966</b>	<b>\$1,483,381</b>
Per Capita Ending Fund Balance:	<b>\$43</b>	<b>\$558</b>	<b>\$387</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$2,949</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$34,449</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$81,660</b>	<b>\$1,152,182</b>	<b>\$241,706</b>
Total Unrestricted Net Assets:	<b>\$69,529</b>	<b>\$1,531,542</b>	<b>\$755,160</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$830,000</b>	<b>\$7,233,139</b>	<b>\$1,769,840</b>
Per Capita Debt:	<b>\$316</b>	<b>\$1,147</b>	<b>\$512</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.74%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$3,633,258</b>	<b>\$7,818,301</b>	<b>\$2,964,076</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$1,382</b>	<b>\$1,251</b>	<b>\$964</b>
Revenue Collected During FY 07:	<b>\$2,131,162</b>	<b>\$2,538,309</b>	<b>\$1,011,915</b>
Expenditures During FY 07:	<b>\$2,196,701</b>	<b>\$2,265,573</b>	<b>\$984,738</b>
Per Capita Revenue:	<b>\$811</b>	<b>\$425</b>	<b>\$269</b>
Per Capita Expenditures:	<b>\$836</b>	<b>\$382</b>	<b>\$256</b>
Operating Income (loss):	<b>-\$65,539</b>	<b>\$272,736</b>	<b>\$33,933</b>
Ratio of Retained Earnings to Expenditures:	<b>162.41%</b>	<b>474.72%</b>	<b>342.84%</b>
Ending Retained Earnings for FY 07:	<b>\$3,567,719</b>	<b>\$8,403,929</b>	<b>\$3,107,272</b>
Per Capita Ending Retained Earnings:	<b>\$1,357</b>	<b>\$1,346</b>	<b>\$983</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Williamsfield Village**

Unit Code: **048/070/32**

County: **KNOX**

Fiscal Year End:

**4/30/2007**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$358,825**

Equalized Assessed Valuation:

**\$4,737,496**

Population:

**600**

Employees:

Full Time:

**2**

Part Time:

**14**

Salaries Paid:

**\$97,782**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$364,635</b>	<b>\$247,273</b>	<b>\$149,602</b>
Per Capita Beginning Fund Balance:	<b>\$608</b>	<b>\$626</b>	<b>\$410</b>
Revenue Collected During FY 07:	<b>\$418,010</b>	<b>\$238,534</b>	<b>\$106,702</b>
Expenditures During FY 07:	<b>\$351,468</b>	<b>\$214,348</b>	<b>\$98,263</b>
Per Capita Revenue:	<b>\$697</b>	<b>\$560</b>	<b>\$265</b>
Per Capita Expenditures:	<b>\$586</b>	<b>\$503</b>	<b>\$242</b>
Revenues over (under) Expenditures:	<b>\$66,542</b>	<b>\$24,185</b>	<b>\$8,756</b>
Ratio of Fund Balance to Expenditures:	<b>122.68%</b>	<b>297.45%</b>	<b>169.25%</b>
Ending Fund Balance for FY 07:	<b>\$431,177</b>	<b>\$266,465</b>	<b>\$167,358</b>
Per Capita Ending Fund Balance:	<b>\$719</b>	<b>\$673</b>	<b>\$447</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$2,848</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$30,438</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$34,107</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$431,177</b>	<b>\$108,947</b>	<b>\$97,707</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$396,185</b>	<b>\$367,655</b>	<b>\$31,000</b>
Per Capita Debt:	<b>\$660</b>	<b>\$785</b>	<b>\$104</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.34%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$620,729</b>	<b>\$731,910</b>	<b>\$308,989</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$1,035</b>	<b>\$2,082</b>	<b>\$714</b>
Revenue Collected During FY 07:	<b>\$148,304</b>	<b>\$192,670</b>	<b>\$73,226</b>
Expenditures During FY 07:	<b>\$153,603</b>	<b>\$188,012</b>	<b>\$78,194</b>
Per Capita Revenue:	<b>\$247</b>	<b>\$488</b>	<b>\$184</b>
Per Capita Expenditures:	<b>\$256</b>	<b>\$486</b>	<b>\$201</b>
Operating Income (loss):	<b>-\$5,299</b>	<b>\$4,658</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>400.66%</b>	<b>453.77%</b>	<b>320.39%</b>
Ending Retained Earnings for FY 07:	<b>\$615,430</b>	<b>\$742,088</b>	<b>\$335,617</b>
Per Capita Ending Retained Earnings:	<b>\$1,026</b>	<b>\$2,098</b>	<b>\$743</b>



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Williamson Village**

Unit Code: **057/125/32**

County: **MADISON**

Fiscal Year End:

**4/30/2007**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$112,300**

Equalized Assessed Valuation:

**\$924,720**

Population:

**278**

Employees:

Full Time:

Part Time:

**6**

Salaries Paid:

**\$24,105**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$22,099</b>	<b>\$247,273</b>	<b>\$149,602</b>
Per Capita Beginning Fund Balance:	<b>\$79</b>	<b>\$626</b>	<b>\$410</b>
Revenue Collected During FY 07:	<b>\$67,018</b>	<b>\$238,534</b>	<b>\$106,702</b>
Expenditures During FY 07:	<b>\$72,547</b>	<b>\$214,348</b>	<b>\$98,263</b>
Per Capita Revenue:	<b>\$241</b>	<b>\$560</b>	<b>\$265</b>
Per Capita Expenditures:	<b>\$261</b>	<b>\$503</b>	<b>\$242</b>
Revenues over (under) Expenditures:	<b>-\$5,529</b>	<b>\$24,185</b>	<b>\$8,756</b>
Ratio of Fund Balance to Expenditures:	<b>18.30%</b>	<b>297.45%</b>	<b>169.25%</b>
Ending Fund Balance for FY 07:	<b>\$13,279</b>	<b>\$266,465</b>	<b>\$167,358</b>
Per Capita Ending Fund Balance:	<b>\$48</b>	<b>\$673</b>	<b>\$447</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$2,848</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$30,438</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$34,107</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$13,279</b>	<b>\$108,947</b>	<b>\$97,707</b>



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$8,702</b>	\$367,655	\$31,000
Per Capita Debt:	<b>\$31</b>	\$785	\$104
General Obligation Debt over EAV:	<b>0.00%</b>	0.34%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$9,468</b>	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	<b>\$34</b>	\$2,082	\$714
Revenue Collected During FY 07:	<b>\$57,377</b>	\$192,670	\$73,226
Expenditures During FY 07:	<b>\$58,912</b>	\$188,012	\$78,194
Per Capita Revenue:	<b>\$206</b>	\$488	\$184
Per Capita Expenditures:	<b>\$212</b>	\$486	\$201
Operating Income (loss):	<b>-\$1,535</b>	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	<b>19.05%</b>	453.77%	320.39%
Ending Retained Earnings for FY 07:	<b>\$11,224</b>	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	<b>\$40</b>	\$2,098	\$743

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Williamsville Village**

Unit Code: **083/130/32**

County: **SANGAMON**

Fiscal Year End:

**12/31/2007**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$2,006,370**

Equalized Assessed Valuation:

**\$21,900,972**

Population:

**1,440**

Employees:

Full Time:

**8**

Part Time:

**8**

Salaries Paid:

**\$332,353**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$357,876</b>	<b>\$3,031,595</b>	<b>\$1,341,133</b>
Per Capita Beginning Fund Balance:	<b>\$249</b>	<b>\$504</b>	<b>\$352</b>
Revenue Collected During FY 07:	<b>\$906,095</b>	<b>\$4,956,367</b>	<b>\$2,117,279</b>
Expenditures During FY 07:	<b>\$725,481</b>	<b>\$4,725,676</b>	<b>\$2,095,808</b>
Per Capita Revenue:	<b>\$629</b>	<b>\$705</b>	<b>\$543</b>
Per Capita Expenditures:	<b>\$504</b>	<b>\$667</b>	<b>\$526</b>
Revenues over (under) Expenditures:	<b>\$180,614</b>	<b>\$230,691</b>	<b>\$56,835</b>
Ratio of Fund Balance to Expenditures:	<b>74.23%</b>	<b>92.67%</b>	<b>70.72%</b>
Ending Fund Balance for FY 07:	<b>\$538,490</b>	<b>\$3,297,966</b>	<b>\$1,483,381</b>
Per Capita Ending Fund Balance:	<b>\$374</b>	<b>\$558</b>	<b>\$387</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$2,949</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$34,449</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,152,182</b>	<b>\$241,706</b>
Total Unrestricted Net Assets:	<b>\$538,490</b>	<b>\$1,531,542</b>	<b>\$755,160</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$1,318,050</b>	<b>\$7,233,139</b>	<b>\$1,769,840</b>
Per Capita Debt:	<b>\$915</b>	<b>\$1,147</b>	<b>\$512</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.74%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$3,065,743</b>	<b>\$7,818,301</b>	<b>\$2,964,076</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$2,129</b>	<b>\$1,251</b>	<b>\$964</b>
Revenue Collected During FY 07:	<b>\$1,108,341</b>	<b>\$2,538,309</b>	<b>\$1,011,915</b>
Expenditures During FY 07:	<b>\$1,005,511</b>	<b>\$2,265,573</b>	<b>\$984,738</b>
Per Capita Revenue:	<b>\$770</b>	<b>\$425</b>	<b>\$269</b>
Per Capita Expenditures:	<b>\$698</b>	<b>\$382</b>	<b>\$256</b>
Operating Income (loss):	<b>\$102,830</b>	<b>\$272,736</b>	<b>\$33,933</b>
Ratio of Retained Earnings to Expenditures:	<b>315.12%</b>	<b>474.72%</b>	<b>342.84%</b>
Ending Retained Earnings for FY 07:	<b>\$3,168,573</b>	<b>\$8,403,929</b>	<b>\$3,107,272</b>
Per Capita Ending Retained Earnings:	<b>\$2,200</b>	<b>\$1,346</b>	<b>\$983</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: Willisville Village

Unit Code: 073/035/32

County: PERRY

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$984,320

Equalized Assessed Valuation:

\$1,755,822

Population:

694

Employees:

Full Time:

3

Part Time:

13

Salaries Paid:

\$72,544

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$175,825	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$253	\$626	\$410
Revenue Collected During FY 07:	\$197,756	\$238,534	\$106,702
Expenditures During FY 07:	\$145,078	\$214,348	\$98,263
Per Capita Revenue:	\$285	\$560	\$265
Per Capita Expenditures:	\$209	\$503	\$242
Revenues over (under) Expenditures:	\$52,678	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	157.50%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$228,503	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$329	\$673	\$447

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$228,503	\$108,947	\$97,707

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$80,821</b>	<b>\$367,655</b>	<b>\$31,000</b>
Per Capita Debt:	<b>\$116</b>	<b>\$785</b>	<b>\$104</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.34%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$611,045</b>	<b>\$731,910</b>	<b>\$308,989</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$880</b>	<b>\$2,082</b>	<b>\$714</b>
Revenue Collected During FY 07:	<b>\$176,755</b>	<b>\$192,670</b>	<b>\$73,226</b>
Expenditures During FY 07:	<b>\$195,822</b>	<b>\$188,012</b>	<b>\$78,194</b>
Per Capita Revenue:	<b>\$255</b>	<b>\$488</b>	<b>\$184</b>
Per Capita Expenditures:	<b>\$282</b>	<b>\$486</b>	<b>\$201</b>
Operating Income (loss):	<b>-\$19,067</b>	<b>\$4,658</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>302.30%</b>	<b>453.77%</b>	<b>320.39%</b>
Ending Retained Earnings for FY 07:	<b>\$591,978</b>	<b>\$742,088</b>	<b>\$335,617</b>
Per Capita Ending Retained Earnings:	<b>\$853</b>	<b>\$2,098</b>	<b>\$743</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: Willow Hill Village

Unit Code: 040/035/32

County: JASPER

Fiscal Year End:

6/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$122,147

Equalized Assessed Valuation:

\$811,673

Population:

450

Employees:

Full Time:

Part Time:

5

Salaries Paid:

\$20,493

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$238,196	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$529	\$626	\$410
Revenue Collected During FY 07:	\$66,577	\$238,534	\$106,702
Expenditures During FY 07:	\$68,643	\$214,348	\$98,263
Per Capita Revenue:	\$148	\$560	\$265
Per Capita Expenditures:	\$153	\$503	\$242
Revenues over (under) Expenditures:	-\$2,066	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	351.82%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$241,502	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$537	\$673	\$447

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$11,422	\$34,107	\$
Total Unrestricted Net Assets:	\$230,081	\$108,947	\$97,707

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$178,000</b>	\$367,655	\$31,000
Per Capita Debt:	<b>\$396</b>	\$785	\$104
General Obligation Debt over EAV:	<b>0.00%</b>	0.34%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$1,269,252</b>	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	<b>\$2,821</b>	\$2,082	\$714
Revenue Collected During FY 07:	<b>\$62,505</b>	\$192,670	\$73,226
Expenditures During FY 07:	<b>\$84,276</b>	\$188,012	\$78,194
Per Capita Revenue:	<b>\$139</b>	\$488	\$184
Per Capita Expenditures:	<b>\$187</b>	\$486	\$201
Operating Income (loss):	<b>-\$21,771</b>	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	<b>1473.86%</b>	453.77%	320.39%
Ending Retained Earnings for FY 07:	<b>\$1,242,109</b>	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	<b>\$2,760</b>	\$2,098	\$743



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: Willow Springs Village

Unit Code: 016/600/32

County: COOK

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$7,092,605

Equalized Assessed Valuation:

\$195,157,641

Population:

14,127

Employees:

Full Time:

27

Part Time:

53

Salaries Paid:

\$2,420,237

#### Blended Component Units

Number Submitted = 3

911 Emergency Telephone System

Firefighters Pension

Police Pension

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>-\$998,779</b>	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	<b>-\$71</b>	\$504	\$352
Revenue Collected During FY 07:	<b>\$6,667,717</b>	\$4,956,367	\$2,117,279
Expenditures During FY 07:	<b>\$5,847,847</b>	\$4,725,676	\$2,095,808
Per Capita Revenue:	<b>\$472</b>	\$705	\$543
Per Capita Expenditures:	<b>\$414</b>	\$667	\$526
Revenues over (under) Expenditures:	<b>\$819,870</b>	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	<b>1.43%</b>	92.67%	70.72%
Ending Fund Balance for FY 07:	<b>\$83,646</b>	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	<b>\$6</b>	\$558	\$387

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$1,158,305</b>	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	<b>-\$11,927,712</b>	\$1,531,542	\$755,160



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$17,700,412</b>	<b>\$7,233,139</b>	<b>\$1,769,840</b>
Per Capita Debt:	<b>\$1,253</b>	<b>\$1,147</b>	<b>\$512</b>
General Obligation Debt over EAV:	<b>6.82%</b>	<b>1.74%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$2,602,982</b>	<b>\$7,818,301</b>	<b>\$2,964,076</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$184</b>	<b>\$1,251</b>	<b>\$964</b>
Revenue Collected During FY 07:	<b>\$333,474</b>	<b>\$2,538,309</b>	<b>\$1,011,915</b>
Expenditures During FY 07:	<b>\$186,474</b>	<b>\$2,265,573</b>	<b>\$984,738</b>
Per Capita Revenue:	<b>\$24</b>	<b>\$425</b>	<b>\$269</b>
Per Capita Expenditures:	<b>\$13</b>	<b>\$382</b>	<b>\$256</b>
Operating Income (loss):	<b>\$147,000</b>	<b>\$272,736</b>	<b>\$33,933</b>
Ratio of Retained Earnings to Expenditures:	<b>894.45%</b>	<b>474.72%</b>	<b>342.84%</b>
Ending Retained Earnings for FY 07:	<b>\$1,667,915</b>	<b>\$8,403,929</b>	<b>\$3,107,272</b>
Per Capita Ending Retained Earnings:	<b>\$118</b>	<b>\$1,346</b>	<b>\$983</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: Willowbrook Village

Unit Code: 022/130/32

County: DUPAGE

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$20,565,409

Equalized Assessed Valuation:

\$246,530,279

Population:

8,967

Employees:

Full Time:

43

Part Time:

11

Salaries Paid:

\$3,362,453

#### Blended Component Units

Number Submitted = 1

Police Pension Employees Retirement System

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$2,436,978	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$272	\$504	\$352
Revenue Collected During FY 07:	\$7,276,613	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$8,159,878	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$811	\$705	\$543
Per Capita Expenditures:	\$910	\$667	\$526
Revenues over (under) Expenditures:	-\$883,265	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	38.13%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$3,111,055	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$347	\$558	\$387

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$308,829	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$784,326	\$1,531,542	\$755,160



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$2,404,492</b>	<b>\$7,233,139</b>	<b>\$1,769,840</b>
Per Capita Debt:	<b>\$268</b>	<b>\$1,147</b>	<b>\$512</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.74%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$5,174,904</b>	<b>\$7,818,301</b>	<b>\$2,964,076</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$577</b>	<b>\$1,251</b>	<b>\$964</b>
Revenue Collected During FY 07:	<b>\$1,710,702</b>	<b>\$2,538,309</b>	<b>\$1,011,915</b>
Expenditures During FY 07:	<b>\$1,665,906</b>	<b>\$2,265,573</b>	<b>\$984,738</b>
Per Capita Revenue:	<b>\$191</b>	<b>\$425</b>	<b>\$269</b>
Per Capita Expenditures:	<b>\$186</b>	<b>\$382</b>	<b>\$256</b>
Operating Income (loss):	<b>\$44,796</b>	<b>\$272,736</b>	<b>\$33,933</b>
Ratio of Retained Earnings to Expenditures:	<b>320.65%</b>	<b>474.72%</b>	<b>342.84%</b>
Ending Retained Earnings for FY 07:	<b>\$5,341,784</b>	<b>\$8,403,929</b>	<b>\$3,107,272</b>
Per Capita Ending Retained Earnings:	<b>\$596</b>	<b>\$1,346</b>	<b>\$983</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name: Wilmette Village

Unit Code: 016/605/32

County: COOK

Fiscal Year End:

12/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$59,516,887

Equalized Assessed Valuation:

\$1,622,256,711

Population:

27,651

Employees:

Full Time:

219

Part Time:

39

Salaries Paid:

\$16,513,055

#### Blended Component Units

Number Submitted = 2

Firefighter's Pension

Police Pension

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$7,440,504	\$19,849,016	\$15,747,343
Per Capita Beginning Fund Balance:	\$269	\$409	\$353
Revenue Collected During FY 07:	\$30,036,358	\$44,700,114	\$33,651,318
Expenditures During FY 07:	\$29,459,089	\$42,622,750	\$31,275,402
Per Capita Revenue:	\$1,086	\$860	\$843
Per Capita Expenditures:	\$1,065	\$825	\$810
Revenues over (under) Expenditures:	\$577,269	\$2,077,365	\$1,258,647
Ratio of Fund Balance to Expenditures:	27.62%	52.42%	49.08%
Ending Fund Balance for FY 07:	\$8,137,009	\$20,036,673	\$17,230,538
Per Capita Ending Fund Balance:	\$294	\$413	\$382

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,553	\$
Total Unreserved Funds:	\$	\$170,364	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$450,725	\$11,112,341	\$6,309,815
Total Unrestricted Net Assets:	\$5,845,733	\$8,588,109	\$11,470,800



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$88,200,642</b>	<b>\$65,742,574</b>	<b>\$41,290,999</b>
Per Capita Debt:	<b>\$3,190</b>	<b>\$1,242</b>	<b>\$972</b>
General Obligation Debt over EAV:	<b>4.23%</b>	<b>3.93%</b>	<b>2.99%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$39,454,905</b>	<b>\$61,113,759</b>	<b>\$39,284,117</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$1,427</b>	<b>\$1,159</b>	<b>\$985</b>
Revenue Collected During FY 07:	<b>\$10,560,165</b>	<b>\$15,816,706</b>	<b>\$9,076,358</b>
Expenditures During FY 07:	<b>\$9,210,556</b>	<b>\$14,463,687</b>	<b>\$8,775,118</b>
Per Capita Revenue:	<b>\$382</b>	<b>\$296</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$333</b>	<b>\$270</b>	<b>\$220</b>
Operating Income (loss):	<b>\$1,349,609</b>	<b>\$1,353,019</b>	<b>\$908,028</b>
Ratio of Retained Earnings to Expenditures:	<b>443.41%</b>	<b>485.60%</b>	<b>432.76%</b>
Ending Retained Earnings for FY 07:	<b>\$40,840,302</b>	<b>\$63,987,626</b>	<b>\$41,407,056</b>
Per Capita Ending Retained Earnings:	<b>\$1,477</b>	<b>\$1,224</b>	<b>\$993</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Wilmington City**

Unit Code: **099/120/30** County: **WILL**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$23,011,264**

Equalized Assessed Valuation: **\$105,451,270**

Population: **6,127**

Employees:

Full Time: **34**

Part Time: **40**

Salaries Paid: **\$1,924,563**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$1,511,402</b>	<b>\$3,031,595</b>	<b>\$1,341,133</b>
Per Capita Beginning Fund Balance:	<b>\$247</b>	<b>\$504</b>	<b>\$352</b>
Revenue Collected During FY 07:	<b>\$3,723,686</b>	<b>\$4,956,367</b>	<b>\$2,117,279</b>
Expenditures During FY 07:	<b>\$3,964,605</b>	<b>\$4,725,676</b>	<b>\$2,095,808</b>
Per Capita Revenue:	<b>\$608</b>	<b>\$705</b>	<b>\$543</b>
Per Capita Expenditures:	<b>\$647</b>	<b>\$667</b>	<b>\$526</b>
Revenues over (under) Expenditures:	<b>-\$240,919</b>	<b>\$230,691</b>	<b>\$56,835</b>
Ratio of Fund Balance to Expenditures:	<b>34.92%</b>	<b>92.67%</b>	<b>70.72%</b>
Ending Fund Balance for FY 07:	<b>\$1,384,555</b>	<b>\$3,297,966</b>	<b>\$1,483,381</b>
Per Capita Ending Fund Balance:	<b>\$226</b>	<b>\$558</b>	<b>\$387</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$2,949</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$34,449</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$244,434</b>	<b>\$1,152,182</b>	<b>\$241,706</b>
Total Unrestricted Net Assets:	<b>\$2,310,621</b>	<b>\$1,531,542</b>	<b>\$755,160</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$1,685,000</b>	<b>\$7,233,139</b>	<b>\$1,769,840</b>
Per Capita Debt:	<b>\$275</b>	<b>\$1,147</b>	<b>\$512</b>
General Obligation Debt over EAV:	<b>0.63%</b>	<b>1.74%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$2,418,133</b>	<b>\$7,818,301</b>	<b>\$2,964,076</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$395</b>	<b>\$1,251</b>	<b>\$964</b>
Revenue Collected During FY 07:	<b>\$1,765,794</b>	<b>\$2,538,309</b>	<b>\$1,011,915</b>
Expenditures During FY 07:	<b>\$1,099,820</b>	<b>\$2,265,573</b>	<b>\$984,738</b>
Per Capita Revenue:	<b>\$288</b>	<b>\$425</b>	<b>\$269</b>
Per Capita Expenditures:	<b>\$180</b>	<b>\$382</b>	<b>\$256</b>
Operating Income (loss):	<b>\$665,974</b>	<b>\$272,736</b>	<b>\$33,933</b>
Ratio of Retained Earnings to Expenditures:	<b>266.19%</b>	<b>474.72%</b>	<b>342.84%</b>
Ending Retained Earnings for FY 07:	<b>\$2,927,656</b>	<b>\$8,403,929</b>	<b>\$3,107,272</b>
Per Capita Ending Retained Earnings:	<b>\$478</b>	<b>\$1,346</b>	<b>\$983</b>



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Wilsonville Village**

Unit Code: **056/130/32**

County: **MACOUPIN**

Fiscal Year End:

**4/30/2007**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$225,000**

Equalized Assessed Valuation:

**\$1,501,100**

Population:

**604**

Employees:

Full Time:

**1**

Part Time:

**10**

Salaries Paid:

**\$30,699**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$149,756</b>	<b>\$247,273</b>	<b>\$149,602</b>
Per Capita Beginning Fund Balance:	<b>\$248</b>	<b>\$626</b>	<b>\$410</b>
Revenue Collected During FY 07:	<b>\$106,610</b>	<b>\$238,534</b>	<b>\$106,702</b>
Expenditures During FY 07:	<b>\$75,360</b>	<b>\$214,348</b>	<b>\$98,263</b>
Per Capita Revenue:	<b>\$177</b>	<b>\$560</b>	<b>\$265</b>
Per Capita Expenditures:	<b>\$125</b>	<b>\$503</b>	<b>\$242</b>
Revenues over (under) Expenditures:	<b>\$31,250</b>	<b>\$24,185</b>	<b>\$8,756</b>
Ratio of Fund Balance to Expenditures:	<b>240.19%</b>	<b>297.45%</b>	<b>169.25%</b>
Ending Fund Balance for FY 07:	<b>\$181,006</b>	<b>\$266,465</b>	<b>\$167,358</b>
Per Capita Ending Fund Balance:	<b>\$300</b>	<b>\$673</b>	<b>\$447</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$2,848</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$30,438</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$99,988</b>	<b>\$34,107</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$78,197</b>	<b>\$108,947</b>	<b>\$97,707</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$221,821</b>	<b>\$367,655</b>	<b>\$31,000</b>
Per Capita Debt:	<b>\$367</b>	<b>\$785</b>	<b>\$104</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.34%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$1,112,199</b>	<b>\$731,910</b>	<b>\$308,989</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$1,841</b>	<b>\$2,082</b>	<b>\$714</b>
Revenue Collected During FY 07:	<b>\$90,698</b>	<b>\$192,670</b>	<b>\$73,226</b>
Expenditures During FY 07:	<b>\$134,146</b>	<b>\$188,012</b>	<b>\$78,194</b>
Per Capita Revenue:	<b>\$150</b>	<b>\$488</b>	<b>\$184</b>
Per Capita Expenditures:	<b>\$222</b>	<b>\$486</b>	<b>\$201</b>
Operating Income (loss):	<b>-\$43,448</b>	<b>\$4,658</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>796.71%</b>	<b>453.77%</b>	<b>320.39%</b>
Ending Retained Earnings for FY 07:	<b>\$1,068,751</b>	<b>\$742,088</b>	<b>\$335,617</b>
Per Capita Ending Retained Earnings:	<b>\$1,769</b>	<b>\$2,098</b>	<b>\$743</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Winchester City**

Unit Code: **085/040/30**

County: **SCOTT**

Fiscal Year End:

**4/30/2007**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$5,531,585**

Equalized Assessed Valuation:

**\$12,423,216**

Population:

**1,650**

Employees:

Full Time:

**12**

Part Time:

**60**

Salaries Paid:

**\$491,422**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$487,492</b>	<b>\$3,031,595</b>	<b>\$1,341,133</b>
Per Capita Beginning Fund Balance:	<b>\$295</b>	<b>\$504</b>	<b>\$352</b>
Revenue Collected During FY 07:	<b>\$778,797</b>	<b>\$4,956,367</b>	<b>\$2,117,279</b>
Expenditures During FY 07:	<b>\$670,595</b>	<b>\$4,725,676</b>	<b>\$2,095,808</b>
Per Capita Revenue:	<b>\$472</b>	<b>\$705</b>	<b>\$543</b>
Per Capita Expenditures:	<b>\$406</b>	<b>\$667</b>	<b>\$526</b>
Revenues over (under) Expenditures:	<b>\$108,202</b>	<b>\$230,691</b>	<b>\$56,835</b>
Ratio of Fund Balance to Expenditures:	<b>92.80%</b>	<b>92.67%</b>	<b>70.72%</b>
Ending Fund Balance for FY 07:	<b>\$622,299</b>	<b>\$3,297,966</b>	<b>\$1,483,381</b>
Per Capita Ending Fund Balance:	<b>\$377</b>	<b>\$558</b>	<b>\$387</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$2,949</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$34,449</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$195,686</b>	<b>\$1,152,182</b>	<b>\$241,706</b>
Total Unrestricted Net Assets:	<b>\$426,613</b>	<b>\$1,531,542</b>	<b>\$755,160</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$1,388,303</b>	<b>\$7,233,139</b>	<b>\$1,769,840</b>
Per Capita Debt:	<b>\$841</b>	<b>\$1,147</b>	<b>\$512</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.74%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$1,742,522</b>	<b>\$7,818,301</b>	<b>\$2,964,076</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$1,056</b>	<b>\$1,251</b>	<b>\$964</b>
Revenue Collected During FY 07:	<b>\$1,322,504</b>	<b>\$2,538,309</b>	<b>\$1,011,915</b>
Expenditures During FY 07:	<b>\$1,296,544</b>	<b>\$2,265,573</b>	<b>\$984,738</b>
Per Capita Revenue:	<b>\$802</b>	<b>\$425</b>	<b>\$269</b>
Per Capita Expenditures:	<b>\$786</b>	<b>\$382</b>	<b>\$256</b>
Operating Income (loss):	<b>\$25,960</b>	<b>\$272,736</b>	<b>\$33,933</b>
Ratio of Retained Earnings to Expenditures:	<b>136.40%</b>	<b>474.72%</b>	<b>342.84%</b>
Ending Retained Earnings for FY 07:	<b>\$1,768,482</b>	<b>\$8,403,929</b>	<b>\$3,107,272</b>
Per Capita Ending Retained Earnings:	<b>\$1,072</b>	<b>\$1,346</b>	<b>\$983</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: Windsor City

Unit Code: 086/060/30

County: SHELBY

Fiscal Year End:

4/30/2007

Accounting Method:

Combination

Appropriation or Budget:

\$798,100

Equalized Assessed Valuation:

\$8,056,897

Population:

1,125

Employees:

Full Time:

5

Part Time:

45

Salaries Paid:

\$188,665

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$143,623	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$128	\$504	\$352
Revenue Collected During FY 07:	\$366,320	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$323,298	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$326	\$705	\$543
Per Capita Expenditures:	\$287	\$667	\$526
Revenues over (under) Expenditures:	\$43,022	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	63.18%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$204,259	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$182	\$558	\$387

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$204,259	\$1,531,542	\$755,160



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$7,233,139	\$1,769,840
Per Capita Debt:	\$	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$693,219	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$616	\$1,251	\$964
Revenue Collected During FY 07:	\$226,853	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$254,054	\$2,265,573	\$984,738
Per Capita Revenue:	\$202	\$425	\$269
Per Capita Expenditures:	\$226	\$382	\$256
Operating Income (loss):	-\$27,201	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	255.22%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$648,404	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$576	\$1,346	\$983

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: Windsor Village

Unit Code: 066/055/32

County: MERCER

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$374,461

Equalized Assessed Valuation:

\$5,801,423

Population:

696

Employees:

Full Time:

1

Part Time:

17

Salaries Paid:

\$65,677

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$210,642	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$303	\$626	\$410
Revenue Collected During FY 07:	\$196,270	\$238,534	\$106,702
Expenditures During FY 07:	\$133,149	\$214,348	\$98,263
Per Capita Revenue:	\$282	\$560	\$265
Per Capita Expenditures:	\$191	\$503	\$242
Revenues over (under) Expenditures:	\$63,121	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	205.61%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$273,763	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$393	\$673	\$447

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,887	\$34,107	\$
Total Unrestricted Net Assets:	\$271,876	\$108,947	\$97,707



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$84,025	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$121	\$2,082	\$714
Revenue Collected During FY 07:	\$48,173	\$192,670	\$73,226
Expenditures During FY 07:	\$44,067	\$188,012	\$78,194
Per Capita Revenue:	\$69	\$488	\$184
Per Capita Expenditures:	\$63	\$486	\$201
Operating Income (loss):	\$4,106	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	199.99%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$88,131	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$127	\$2,098	\$743



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: Winfield Village

Unit Code: 022/135/32

County: DUPAGE

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$21,465,099

Equalized Assessed Valuation:

\$340,458,244

Population:

8,718

Employees:

Full Time:

38

Part Time:

9

Salaries Paid:

\$2,841,235

#### Blended Component Units

Number Submitted = 1

Police Pension

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,453,317	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$167	\$504	\$352
Revenue Collected During FY 07:	\$4,361,004	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$4,219,643	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$500	\$705	\$543
Per Capita Expenditures:	\$484	\$667	\$526
Revenues over (under) Expenditures:	\$141,361	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	35.38%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$1,493,066	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$171	\$558	\$387

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$4,593	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$1,923,885	\$1,531,542	\$755,160



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$7,046,405</b>	<b>\$7,233,139</b>	<b>\$1,769,840</b>
Per Capita Debt:	<b>\$808</b>	<b>\$1,147</b>	<b>\$512</b>
General Obligation Debt over EAV:	<b>2.02%</b>	<b>1.74%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$8,920,446</b>	<b>\$7,818,301</b>	<b>\$2,964,076</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$1,023</b>	<b>\$1,251</b>	<b>\$964</b>
Revenue Collected During FY 07:	<b>\$4,230,729</b>	<b>\$2,538,309</b>	<b>\$1,011,915</b>
Expenditures During FY 07:	<b>\$4,396,805</b>	<b>\$2,265,573</b>	<b>\$984,738</b>
Per Capita Revenue:	<b>\$485</b>	<b>\$425</b>	<b>\$269</b>
Per Capita Expenditures:	<b>\$504</b>	<b>\$382</b>	<b>\$256</b>
Operating Income (loss):	<b>-\$166,076</b>	<b>\$272,736</b>	<b>\$33,933</b>
Ratio of Retained Earnings to Expenditures:	<b>178.54%</b>	<b>474.72%</b>	<b>342.84%</b>
Ending Retained Earnings for FY 07:	<b>\$7,850,245</b>	<b>\$8,403,929</b>	<b>\$3,107,272</b>
Per Capita Ending Retained Earnings:	<b>\$900</b>	<b>\$1,346</b>	<b>\$983</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: Winnebago Village

Unit Code: 101/055/32

County: WINNEBAGO

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$3,798,709

Equalized Assessed Valuation:

\$43,576,884

Population:

3,065

Employees:

Full Time:

12

Part Time:

19

Salaries Paid:

\$615,871

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,861,111	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$607	\$504	\$352
Revenue Collected During FY 07:	\$1,311,728	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$1,656,734	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$428	\$705	\$543
Per Capita Expenditures:	\$541	\$667	\$526
Revenues over (under) Expenditures:	-\$345,006	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	97.23%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$1,610,905	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$526	\$558	\$387

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$926,152	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$793,359	\$1,531,542	\$755,160



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$511,140</b>	<b>\$7,233,139</b>	<b>\$1,769,840</b>
Per Capita Debt:	<b>\$167</b>	<b>\$1,147</b>	<b>\$512</b>
General Obligation Debt over EAV:	<b>0.34%</b>	<b>1.74%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$2,233,606</b>	<b>\$7,818,301</b>	<b>\$2,964,076</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$729</b>	<b>\$1,251</b>	<b>\$964</b>
Revenue Collected During FY 07:	<b>\$751,477</b>	<b>\$2,538,309</b>	<b>\$1,011,915</b>
Expenditures During FY 07:	<b>\$700,714</b>	<b>\$2,265,573</b>	<b>\$984,738</b>
Per Capita Revenue:	<b>\$245</b>	<b>\$425</b>	<b>\$269</b>
Per Capita Expenditures:	<b>\$229</b>	<b>\$382</b>	<b>\$256</b>
Operating Income (loss):	<b>\$50,763</b>	<b>\$272,736</b>	<b>\$33,933</b>
Ratio of Retained Earnings to Expenditures:	<b>343.74%</b>	<b>474.72%</b>	<b>342.84%</b>
Ending Retained Earnings for FY 07:	<b>\$2,408,610</b>	<b>\$8,403,929</b>	<b>\$3,107,272</b>
Per Capita Ending Retained Earnings:	<b>\$786</b>	<b>\$1,346</b>	<b>\$983</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Winnetka Village**

Unit Code: **016/610/32**

County: **COOK**

Fiscal Year End:

**3/31/2007**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$45,474,004**

Equalized Assessed Valuation:

**\$1,195,978,477**

Population:

**12,419**

Employees:

Full Time:

**164**

Part Time:

**4**

Salaries Paid:

**\$12,821,026**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$18,543,326</b>	<b>\$3,031,595</b>	<b>\$1,341,133</b>
Per Capita Beginning Fund Balance:	<b>\$1,493</b>	<b>\$504</b>	<b>\$352</b>
Revenue Collected During FY 07:	<b>\$20,369,539</b>	<b>\$4,956,367</b>	<b>\$2,117,279</b>
Expenditures During FY 07:	<b>\$18,109,308</b>	<b>\$4,725,676</b>	<b>\$2,095,808</b>
Per Capita Revenue:	<b>\$1,640</b>	<b>\$705</b>	<b>\$543</b>
Per Capita Expenditures:	<b>\$1,458</b>	<b>\$667</b>	<b>\$526</b>
Revenues over (under) Expenditures:	<b>\$2,260,231</b>	<b>\$230,691</b>	<b>\$56,835</b>
Ratio of Fund Balance to Expenditures:	<b>113.97%</b>	<b>92.67%</b>	<b>70.72%</b>
Ending Fund Balance for FY 07:	<b>\$20,639,137</b>	<b>\$3,297,966</b>	<b>\$1,483,381</b>
Per Capita Ending Fund Balance:	<b>\$1,662</b>	<b>\$558</b>	<b>\$387</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$2,949</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$34,449</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$344,228</b>	<b>\$1,152,182</b>	<b>\$241,706</b>
Total Unrestricted Net Assets:	<b>\$24,470,027</b>	<b>\$1,531,542</b>	<b>\$755,160</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$5,213,740</b>	<b>\$7,233,139</b>	<b>\$1,769,840</b>
Per Capita Debt:	<b>\$420</b>	<b>\$1,147</b>	<b>\$512</b>
General Obligation Debt over EAV:	<b>0.07%</b>	<b>1.74%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$41,250,660</b>	<b>\$7,818,301</b>	<b>\$2,964,076</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$3,322</b>	<b>\$1,251</b>	<b>\$964</b>
Revenue Collected During FY 07:	<b>\$17,983,054</b>	<b>\$2,538,309</b>	<b>\$1,011,915</b>
Expenditures During FY 07:	<b>\$16,878,180</b>	<b>\$2,265,573</b>	<b>\$984,738</b>
Per Capita Revenue:	<b>\$1,448</b>	<b>\$425</b>	<b>\$269</b>
Per Capita Expenditures:	<b>\$1,359</b>	<b>\$382</b>	<b>\$256</b>
Operating Income (loss):	<b>\$1,104,874</b>	<b>\$272,736</b>	<b>\$33,933</b>
Ratio of Retained Earnings to Expenditures:	<b>252.38%</b>	<b>474.72%</b>	<b>342.84%</b>
Ending Retained Earnings for FY 07:	<b>\$42,596,528</b>	<b>\$8,403,929</b>	<b>\$3,107,272</b>
Per Capita Ending Retained Earnings:	<b>\$3,430</b>	<b>\$1,346</b>	<b>\$983</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: Winslow Village

Unit Code: 089/060/32

County: STEPHENSON

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,135,123

Equalized Assessed Valuation:

\$2,266,196

Population:

400

Employees:

Full Time:

Part Time:

12

Salaries Paid:

\$42,579

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$617,616	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$1,544	\$626	\$410
Revenue Collected During FY 07:	\$183,016	\$238,534	\$106,702
Expenditures During FY 07:	\$159,630	\$214,348	\$98,263
Per Capita Revenue:	\$458	\$560	\$265
Per Capita Expenditures:	\$399	\$503	\$242
Revenues over (under) Expenditures:	\$23,386	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	407.89%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$651,119	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$1,628	\$673	\$447

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$607,753	\$34,107	\$
Total Unrestricted Net Assets:	\$33,778	\$108,947	\$97,707



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$271,619	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$679	\$2,082	\$714
Revenue Collected During FY 07:	\$71,297	\$192,670	\$73,226
Expenditures During FY 07:	\$73,165	\$188,012	\$78,194
Per Capita Revenue:	\$178	\$488	\$184
Per Capita Expenditures:	\$183	\$486	\$201
Operating Income (loss):	-\$1,868	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	368.26%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$269,434	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$674	\$2,098	\$743



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Winthrop Harbor Village**

Unit Code: **049/210/32**

County: **LAKE**

Fiscal Year End:

**4/30/2007**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$6,857,952**

Equalized Assessed Valuation:

**\$161,852,252**

Population:

**6,700**

Employees:

Full Time:

**30**

Part Time:

**81**

Salaries Paid:

**\$2,322,416**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$932,299</b>	<b>\$3,031,595</b>	<b>\$1,341,133</b>
Per Capita Beginning Fund Balance:	<b>\$139</b>	<b>\$504</b>	<b>\$352</b>
Revenue Collected During FY 07:	<b>\$4,827,686</b>	<b>\$4,956,367</b>	<b>\$2,117,279</b>
Expenditures During FY 07:	<b>\$5,422,578</b>	<b>\$4,725,676</b>	<b>\$2,095,808</b>
Per Capita Revenue:	<b>\$721</b>	<b>\$705</b>	<b>\$543</b>
Per Capita Expenditures:	<b>\$809</b>	<b>\$667</b>	<b>\$526</b>
Revenues over (under) Expenditures:	<b>-\$594,892</b>	<b>\$230,691</b>	<b>\$56,835</b>
Ratio of Fund Balance to Expenditures:	<b>14.61%</b>	<b>92.67%</b>	<b>70.72%</b>
Ending Fund Balance for FY 07:	<b>\$792,329</b>	<b>\$3,297,966</b>	<b>\$1,483,381</b>
Per Capita Ending Fund Balance:	<b>\$118</b>	<b>\$558</b>	<b>\$387</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$2,949</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$34,449</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$200,245</b>	<b>\$1,152,182</b>	<b>\$241,706</b>
Total Unrestricted Net Assets:	<b>\$592,084</b>	<b>\$1,531,542</b>	<b>\$755,160</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$510,303</b>	<b>\$7,233,139</b>	<b>\$1,769,840</b>
Per Capita Debt:	<b>\$76</b>	<b>\$1,147</b>	<b>\$512</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.74%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$2,416,195</b>	<b>\$7,818,301</b>	<b>\$2,964,076</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$361</b>	<b>\$1,251</b>	<b>\$964</b>
Revenue Collected During FY 07:	<b>\$628,994</b>	<b>\$2,538,309</b>	<b>\$1,011,915</b>
Expenditures During FY 07:	<b>\$718,766</b>	<b>\$2,265,573</b>	<b>\$984,738</b>
Per Capita Revenue:	<b>\$94</b>	<b>\$425</b>	<b>\$269</b>
Per Capita Expenditures:	<b>\$107</b>	<b>\$382</b>	<b>\$256</b>
Operating Income (loss):	<b>-\$89,772</b>	<b>\$272,736</b>	<b>\$33,933</b>
Ratio of Retained Earnings to Expenditures:	<b>339.82%</b>	<b>474.72%</b>	<b>342.84%</b>
Ending Retained Earnings for FY 07:	<b>\$2,442,530</b>	<b>\$8,403,929</b>	<b>\$3,107,272</b>
Per Capita Ending Retained Earnings:	<b>\$365</b>	<b>\$1,346</b>	<b>\$983</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: Witt City

Unit Code: 068/100/30

County: MONTGOME

Fiscal Year End:

4/15/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$593,600

Equalized Assessed Valuation:

\$3,682,342

Population:

991

Employees:

Full Time:

3

Part Time:

4

Salaries Paid:

\$131,110

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$74,828	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$76	\$626	\$410
Revenue Collected During FY 07:	\$240,167	\$238,534	\$106,702
Expenditures During FY 07:	\$250,119	\$214,348	\$98,263
Per Capita Revenue:	\$242	\$560	\$265
Per Capita Expenditures:	\$252	\$503	\$242
Revenues over (under) Expenditures:	-\$9,952	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	26.90%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$67,290	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$68	\$673	\$447

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$67,290	\$108,947	\$97,707



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$320,956</b>	<b>\$367,655</b>	<b>\$31,000</b>
Per Capita Debt:	<b>\$324</b>	<b>\$785</b>	<b>\$104</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.34%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$468,946</b>	<b>\$731,910</b>	<b>\$308,989</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$473</b>	<b>\$2,082</b>	<b>\$714</b>
Revenue Collected During FY 07:	<b>\$236,173</b>	<b>\$192,670</b>	<b>\$73,226</b>
Expenditures During FY 07:	<b>\$192,778</b>	<b>\$188,012</b>	<b>\$78,194</b>
Per Capita Revenue:	<b>\$238</b>	<b>\$488</b>	<b>\$184</b>
Per Capita Expenditures:	<b>\$195</b>	<b>\$486</b>	<b>\$201</b>
Operating Income (loss):	<b>\$43,395</b>	<b>\$4,658</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>264.52%</b>	<b>453.77%</b>	<b>320.39%</b>
Ending Retained Earnings for FY 07:	<b>\$509,927</b>	<b>\$742,088</b>	<b>\$335,617</b>
Per Capita Ending Retained Earnings:	<b>\$515</b>	<b>\$2,098</b>	<b>\$743</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Wonder Lake Village**

Unit Code: **063/107/32**

County: **MCHENRY**

Fiscal Year End:

**4/30/2007**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$7,943,000**

Equalized Assessed Valuation:

**\$93,816,964**

Population:

**1,428**

Employees:

Full Time:

**2**

Part Time:

**4**

Salaries Paid:

**\$116,726**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$854,210</b>	<b>\$3,031,595</b>	<b>\$1,341,133</b>
Per Capita Beginning Fund Balance:	<b>\$598</b>	<b>\$504</b>	<b>\$352</b>
Revenue Collected During FY 07:	<b>\$1,349,305</b>	<b>\$4,956,367</b>	<b>\$2,117,279</b>
Expenditures During FY 07:	<b>\$1,157,186</b>	<b>\$4,725,676</b>	<b>\$2,095,808</b>
Per Capita Revenue:	<b>\$945</b>	<b>\$705</b>	<b>\$543</b>
Per Capita Expenditures:	<b>\$810</b>	<b>\$667</b>	<b>\$526</b>
Revenues over (under) Expenditures:	<b>\$192,119</b>	<b>\$230,691</b>	<b>\$56,835</b>
Ratio of Fund Balance to Expenditures:	<b>90.42%</b>	<b>92.67%</b>	<b>70.72%</b>
Ending Fund Balance for FY 07:	<b>\$1,046,329</b>	<b>\$3,297,966</b>	<b>\$1,483,381</b>
Per Capita Ending Fund Balance:	<b>\$733</b>	<b>\$558</b>	<b>\$387</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$2,949</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$34,449</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,152,182</b>	<b>\$241,706</b>
Total Unrestricted Net Assets:	<b>\$709,761</b>	<b>\$1,531,542</b>	<b>\$755,160</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$4,067,523</b>	<b>\$7,233,139</b>	<b>\$1,769,840</b>
Per Capita Debt:	<b>\$2,848</b>	<b>\$1,147</b>	<b>\$512</b>
General Obligation Debt over EAV:	<b>3.89%</b>	<b>1.74%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>-\$85,724</b>	<b>\$7,818,301</b>	<b>\$2,964,076</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>-\$60</b>	<b>\$1,251</b>	<b>\$964</b>
Revenue Collected During FY 07:	<b>\$622,017</b>	<b>\$2,538,309</b>	<b>\$1,011,915</b>
Expenditures During FY 07:	<b>\$718,383</b>	<b>\$2,265,573</b>	<b>\$984,738</b>
Per Capita Revenue:	<b>\$436</b>	<b>\$425</b>	<b>\$269</b>
Per Capita Expenditures:	<b>\$503</b>	<b>\$382</b>	<b>\$256</b>
Operating Income (loss):	<b>-\$96,366</b>	<b>\$272,736</b>	<b>\$33,933</b>
Ratio of Retained Earnings to Expenditures:	<b>-25.35%</b>	<b>474.72%</b>	<b>342.84%</b>
Ending Retained Earnings for FY 07:	<b>-\$182,090</b>	<b>\$8,403,929</b>	<b>\$3,107,272</b>
Per Capita Ending Retained Earnings:	<b>-\$128</b>	<b>\$1,346</b>	<b>\$983</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Wood Dale City**

Unit Code: **022/140/30** County: **DUPAGE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$23,707,365**

Equalized Assessed Valuation: **\$654,210,666**

Population: **14,314**

Employees:

Full Time: **94**

Part Time: **23**

Salaries Paid: **\$6,114,079**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$9,183,917</b>	<b>\$3,031,595</b>	<b>\$1,341,133</b>
Per Capita Beginning Fund Balance:	<b>\$642</b>	<b>\$504</b>	<b>\$352</b>
Revenue Collected During FY 07:	<b>\$12,164,016</b>	<b>\$4,956,367</b>	<b>\$2,117,279</b>
Expenditures During FY 07:	<b>\$9,422,792</b>	<b>\$4,725,676</b>	<b>\$2,095,808</b>
Per Capita Revenue:	<b>\$850</b>	<b>\$705</b>	<b>\$543</b>
Per Capita Expenditures:	<b>\$658</b>	<b>\$667</b>	<b>\$526</b>
Revenues over (under) Expenditures:	<b>\$2,741,224</b>	<b>\$230,691</b>	<b>\$56,835</b>
Ratio of Fund Balance to Expenditures:	<b>103.45%</b>	<b>92.67%</b>	<b>70.72%</b>
Ending Fund Balance for FY 07:	<b>\$9,748,019</b>	<b>\$3,297,966</b>	<b>\$1,483,381</b>
Per Capita Ending Fund Balance:	<b>\$681</b>	<b>\$558</b>	<b>\$387</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$2,949</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$34,449</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$816,134</b>	<b>\$1,152,182</b>	<b>\$241,706</b>
Total Unrestricted Net Assets:	<b>\$9,495,633</b>	<b>\$1,531,542</b>	<b>\$755,160</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$2,214,146</b>	<b>\$7,233,139</b>	<b>\$1,769,840</b>
Per Capita Debt:	<b>\$155</b>	<b>\$1,147</b>	<b>\$512</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.74%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$16,813,548</b>	<b>\$7,818,301</b>	<b>\$2,964,076</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$1,175</b>	<b>\$1,251</b>	<b>\$964</b>
Revenue Collected During FY 07:	<b>\$5,866,318</b>	<b>\$2,538,309</b>	<b>\$1,011,915</b>
Expenditures During FY 07:	<b>\$4,713,494</b>	<b>\$2,265,573</b>	<b>\$984,738</b>
Per Capita Revenue:	<b>\$410</b>	<b>\$425</b>	<b>\$269</b>
Per Capita Expenditures:	<b>\$329</b>	<b>\$382</b>	<b>\$256</b>
Operating Income (loss):	<b>\$1,152,824</b>	<b>\$272,736</b>	<b>\$33,933</b>
Ratio of Retained Earnings to Expenditures:	<b>388.60%</b>	<b>474.72%</b>	<b>342.84%</b>
Ending Retained Earnings for FY 07:	<b>\$18,316,707</b>	<b>\$8,403,929</b>	<b>\$3,107,272</b>
Per Capita Ending Retained Earnings:	<b>\$1,280</b>	<b>\$1,346</b>	<b>\$983</b>



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Wood River City**

Unit Code: **057/130/30**

County: **MADISON**

Fiscal Year End:

**4/30/2007**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$28,680,389**

Equalized Assessed Valuation:

**\$98,675,772**

Population:

**12,400**

Employees:

Full Time:

**72**

Part Time:

**86**

Salaries Paid:

**\$4,321,924**

#### Blended Component Units

Number Submitted = 1

Library

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$10,862,355</b>	<b>\$3,031,595</b>	<b>\$1,341,133</b>
Per Capita Beginning Fund Balance:	<b>\$876</b>	<b>\$504</b>	<b>\$352</b>
Revenue Collected During FY 07:	<b>\$10,699,304</b>	<b>\$4,956,367</b>	<b>\$2,117,279</b>
Expenditures During FY 07:	<b>\$13,361,970</b>	<b>\$4,725,676</b>	<b>\$2,095,808</b>
Per Capita Revenue:	<b>\$863</b>	<b>\$705</b>	<b>\$543</b>
Per Capita Expenditures:	<b>\$1,078</b>	<b>\$667</b>	<b>\$526</b>
Revenues over (under) Expenditures:	<b>-\$2,662,666</b>	<b>\$230,691</b>	<b>\$56,835</b>
Ratio of Fund Balance to Expenditures:	<b>66.34%</b>	<b>92.67%</b>	<b>70.72%</b>
Ending Fund Balance for FY 07:	<b>\$8,864,990</b>	<b>\$3,297,966</b>	<b>\$1,483,381</b>
Per Capita Ending Fund Balance:	<b>\$715</b>	<b>\$558</b>	<b>\$387</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$2,949</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$34,449</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,152,182</b>	<b>\$241,706</b>
Total Unrestricted Net Assets:	<b>\$4,627,627</b>	<b>\$1,531,542</b>	<b>\$755,160</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$6,770,929</b>	<b>\$7,233,139</b>	<b>\$1,769,840</b>
Per Capita Debt:	<b>\$546</b>	<b>\$1,147</b>	<b>\$512</b>
General Obligation Debt over EAV:	<b>2.71%</b>	<b>1.74%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$17,570,486</b>	<b>\$7,818,301</b>	<b>\$2,964,076</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$1,417</b>	<b>\$1,251</b>	<b>\$964</b>
Revenue Collected During FY 07:	<b>\$4,766,502</b>	<b>\$2,538,309</b>	<b>\$1,011,915</b>
Expenditures During FY 07:	<b>\$5,014,926</b>	<b>\$2,265,573</b>	<b>\$984,738</b>
Per Capita Revenue:	<b>\$384</b>	<b>\$425</b>	<b>\$269</b>
Per Capita Expenditures:	<b>\$404</b>	<b>\$382</b>	<b>\$256</b>
Operating Income (loss):	<b>-\$248,424</b>	<b>\$272,736</b>	<b>\$33,933</b>
Ratio of Retained Earnings to Expenditures:	<b>338.89%</b>	<b>474.72%</b>	<b>342.84%</b>
Ending Retained Earnings for FY 07:	<b>\$16,995,185</b>	<b>\$8,403,929</b>	<b>\$3,107,272</b>
Per Capita Ending Retained Earnings:	<b>\$1,371</b>	<b>\$1,346</b>	<b>\$983</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Woodhull Village**

Unit Code: **037/080/32**

County: **HENRY**

Fiscal Year End:

**4/30/2007**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$663,050**

Equalized Assessed Valuation:

**\$14,745,641**

Population:

**808**

Employees:

Full Time:

**3**

Part Time:

**15**

Salaries Paid:

**\$157,163**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$256,031</b>	<b>\$247,273</b>	<b>\$149,602</b>
Per Capita Beginning Fund Balance:	<b>\$317</b>	<b>\$626</b>	<b>\$410</b>
Revenue Collected During FY 07:	<b>\$297,767</b>	<b>\$238,534</b>	<b>\$106,702</b>
Expenditures During FY 07:	<b>\$317,442</b>	<b>\$214,348</b>	<b>\$98,263</b>
Per Capita Revenue:	<b>\$369</b>	<b>\$560</b>	<b>\$265</b>
Per Capita Expenditures:	<b>\$393</b>	<b>\$503</b>	<b>\$242</b>
Revenues over (under) Expenditures:	<b>-\$19,675</b>	<b>\$24,185</b>	<b>\$8,756</b>
Ratio of Fund Balance to Expenditures:	<b>74.46%</b>	<b>297.45%</b>	<b>169.25%</b>
Ending Fund Balance for FY 07:	<b>\$236,356</b>	<b>\$266,465</b>	<b>\$167,358</b>
Per Capita Ending Fund Balance:	<b>\$293</b>	<b>\$673</b>	<b>\$447</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$2,848</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$30,438</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,019</b>	<b>\$34,107</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$234,337</b>	<b>\$108,947</b>	<b>\$97,707</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$251,115</b>	\$367,655	\$31,000
Per Capita Debt:	<b>\$311</b>	\$785	\$104
General Obligation Debt over EAV:	<b>0.00%</b>	0.34%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$498,224</b>	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	<b>\$617</b>	\$2,082	\$714
Revenue Collected During FY 07:	<b>\$169,361</b>	\$192,670	\$73,226
Expenditures During FY 07:	<b>\$163,927</b>	\$188,012	\$78,194
Per Capita Revenue:	<b>\$210</b>	\$488	\$184
Per Capita Expenditures:	<b>\$203</b>	\$486	\$201
Operating Income (loss):	<b>\$5,434</b>	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	<b>307.25%</b>	453.77%	320.39%
Ending Retained Earnings for FY 07:	<b>\$503,658</b>	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	<b>\$623</b>	\$2,098	\$743

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Woodland Village**

Unit Code: **038/115/32**

County: **IROQUOIS**

Fiscal Year End:

**4/30/2007**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$121,000**

Equalized Assessed Valuation:

**\$1,528,682**

Population:

**340**

Employees:

Full Time:

**1**

Part Time:

**2**

Salaries Paid:

**\$17,544**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$93,231</b>	<b>\$247,273</b>	<b>\$149,602</b>
Per Capita Beginning Fund Balance:	<b>\$274</b>	<b>\$626</b>	<b>\$410</b>
Revenue Collected During FY 07:	<b>\$83,231</b>	<b>\$238,534</b>	<b>\$106,702</b>
Expenditures During FY 07:	<b>\$70,038</b>	<b>\$214,348</b>	<b>\$98,263</b>
Per Capita Revenue:	<b>\$245</b>	<b>\$560</b>	<b>\$265</b>
Per Capita Expenditures:	<b>\$206</b>	<b>\$503</b>	<b>\$242</b>
Revenues over (under) Expenditures:	<b>\$13,193</b>	<b>\$24,185</b>	<b>\$8,756</b>
Ratio of Fund Balance to Expenditures:	<b>151.95%</b>	<b>297.45%</b>	<b>169.25%</b>
Ending Fund Balance for FY 07:	<b>\$106,424</b>	<b>\$266,465</b>	<b>\$167,358</b>
Per Capita Ending Fund Balance:	<b>\$313</b>	<b>\$673</b>	<b>\$447</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$2,848</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$106,424</b>	<b>\$30,438</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$34,107</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$108,947</b>	<b>\$97,707</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$73,000</b>	\$367,655	\$31,000
Per Capita Debt:	<b>\$215</b>	\$785	\$104
General Obligation Debt over EAV:	<b>0.00%</b>	0.34%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>-\$12,291</b>	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	<b>-\$36</b>	\$2,082	\$714
Revenue Collected During FY 07:	<b>\$36,328</b>	\$192,670	\$73,226
Expenditures During FY 07:	<b>\$30,209</b>	\$188,012	\$78,194
Per Capita Revenue:	<b>\$107</b>	\$488	\$184
Per Capita Expenditures:	<b>\$89</b>	\$486	\$201
Operating Income (loss):	<b>\$6,119</b>	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	<b>-20.43%</b>	453.77%	320.39%
Ending Retained Earnings for FY 07:	<b>-\$6,172</b>	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	<b>-\$18</b>	\$2,098	\$743

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: Woodlawn Village

Unit Code: 041/050/32

County: JEFFERSON

Fiscal Year End:

3/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$732,400

Equalized Assessed Valuation:

\$2,971,406

Population:

630

Employees:

Full Time:

4

Part Time:

9

Salaries Paid:

\$157,730

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$125,581	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$199	\$626	\$410
Revenue Collected During FY 07:	\$139,390	\$238,534	\$106,702
Expenditures During FY 07:	\$134,283	\$214,348	\$98,263
Per Capita Revenue:	\$221	\$560	\$265
Per Capita Expenditures:	\$213	\$503	\$242
Revenues over (under) Expenditures:	\$5,107	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	94.34%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$126,688	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$201	\$673	\$447

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$126,688	\$108,947	\$97,707



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$1,653,893</b>	<b>\$367,655</b>	<b>\$31,000</b>
Per Capita Debt:	<b>\$2,625</b>	<b>\$785</b>	<b>\$104</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.34%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$2,571,211</b>	<b>\$731,910</b>	<b>\$308,989</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$4,081</b>	<b>\$2,082</b>	<b>\$714</b>
Revenue Collected During FY 07:	<b>\$637,806</b>	<b>\$192,670</b>	<b>\$73,226</b>
Expenditures During FY 07:	<b>\$684,813</b>	<b>\$188,012</b>	<b>\$78,194</b>
Per Capita Revenue:	<b>\$1,012</b>	<b>\$488</b>	<b>\$184</b>
Per Capita Expenditures:	<b>\$1,087</b>	<b>\$486</b>	<b>\$201</b>
Operating Income (loss):	<b>-\$47,007</b>	<b>\$4,658</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>369.18%</b>	<b>453.77%</b>	<b>320.39%</b>
Ending Retained Earnings for FY 07:	<b>\$2,528,204</b>	<b>\$742,088</b>	<b>\$335,617</b>
Per Capita Ending Retained Earnings:	<b>\$4,013</b>	<b>\$2,098</b>	<b>\$743</b>



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name: **Woodridge Village**

Unit Code: **022/145/32**

County: **DUPAGE**

Fiscal Year End:

**4/30/2007**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$31,630,836**

Equalized Assessed Valuation:

**\$1,078,260,631**

Population:

**33,253**

Employees:

Full Time:

**147**

Part Time:

**15**

Salaries Paid:

**\$10,334,504**

#### Blended Component Units

Number Submitted = 1

Police Pension

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$11,881,767</b>	<b>\$19,849,016</b>	<b>\$15,747,343</b>
Per Capita Beginning Fund Balance:	<b>\$357</b>	<b>\$409</b>	<b>\$353</b>
Revenue Collected During FY 07:	<b>\$19,633,155</b>	<b>\$44,700,114</b>	<b>\$33,651,318</b>
Expenditures During FY 07:	<b>\$16,816,614</b>	<b>\$42,622,750</b>	<b>\$31,275,402</b>
Per Capita Revenue:	<b>\$590</b>	<b>\$860</b>	<b>\$843</b>
Per Capita Expenditures:	<b>\$506</b>	<b>\$825</b>	<b>\$810</b>
Revenues over (under) Expenditures:	<b>\$2,816,541</b>	<b>\$2,077,365</b>	<b>\$1,258,647</b>
Ratio of Fund Balance to Expenditures:	<b>82.10%</b>	<b>52.42%</b>	<b>49.08%</b>
Ending Fund Balance for FY 07:	<b>\$13,805,648</b>	<b>\$20,036,673</b>	<b>\$17,230,538</b>
Per Capita Ending Fund Balance:	<b>\$415</b>	<b>\$413</b>	<b>\$382</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$2,553</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$170,364</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$1,273,517</b>	<b>\$11,112,341</b>	<b>\$6,309,815</b>
Total Unrestricted Net Assets:	<b>\$19,299,484</b>	<b>\$8,588,109</b>	<b>\$11,470,800</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$16,354,099</b>	<b>\$65,742,574</b>	<b>\$41,290,999</b>
Per Capita Debt:	<b>\$492</b>	<b>\$1,242</b>	<b>\$972</b>
General Obligation Debt over EAV:	<b>1.21%</b>	<b>3.93%</b>	<b>2.99%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$29,171,139</b>	<b>\$61,113,759</b>	<b>\$39,284,117</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$877</b>	<b>\$1,159</b>	<b>\$985</b>
Revenue Collected During FY 07:	<b>\$6,628,241</b>	<b>\$15,816,706</b>	<b>\$9,076,358</b>
Expenditures During FY 07:	<b>\$6,879,377</b>	<b>\$14,463,687</b>	<b>\$8,775,118</b>
Per Capita Revenue:	<b>\$199</b>	<b>\$296</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$207</b>	<b>\$270</b>	<b>\$220</b>
Operating Income (loss):	<b>-\$251,136</b>	<b>\$1,353,019</b>	<b>\$908,028</b>
Ratio of Retained Earnings to Expenditures:	<b>434.75%</b>	<b>485.60%</b>	<b>432.76%</b>
Ending Retained Earnings for FY 07:	<b>\$29,907,779</b>	<b>\$63,987,626</b>	<b>\$41,407,056</b>
Per Capita Ending Retained Earnings:	<b>\$899</b>	<b>\$1,224</b>	<b>\$993</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Woodson Village**

Unit Code: **069/055/32**

County: **MORGAN**

Fiscal Year End:

**4/30/2007**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$495,800**

Equalized Assessed Valuation:

**\$4,570,341**

Population:

**559**

Employees:

Full Time:

**1**

Part Time:

**15**

Salaries Paid:

**\$38,155**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$300,980</b>	<b>\$247,273</b>	<b>\$149,602</b>
Per Capita Beginning Fund Balance:	<b>\$538</b>	<b>\$626</b>	<b>\$410</b>
Revenue Collected During FY 07:	<b>\$167,155</b>	<b>\$238,534</b>	<b>\$106,702</b>
Expenditures During FY 07:	<b>\$110,856</b>	<b>\$214,348</b>	<b>\$98,263</b>
Per Capita Revenue:	<b>\$299</b>	<b>\$560</b>	<b>\$265</b>
Per Capita Expenditures:	<b>\$198</b>	<b>\$503</b>	<b>\$242</b>
Revenues over (under) Expenditures:	<b>\$56,299</b>	<b>\$24,185</b>	<b>\$8,756</b>
Ratio of Fund Balance to Expenditures:	<b>352.26%</b>	<b>297.45%</b>	<b>169.25%</b>
Ending Fund Balance for FY 07:	<b>\$390,504</b>	<b>\$266,465</b>	<b>\$167,358</b>
Per Capita Ending Fund Balance:	<b>\$699</b>	<b>\$673</b>	<b>\$447</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$2,848</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$30,438</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,807</b>	<b>\$34,107</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$353,555</b>	<b>\$108,947</b>	<b>\$97,707</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$84,300</b>	\$367,655	\$31,000
Per Capita Debt:	<b>\$151</b>	\$785	\$104
General Obligation Debt over EAV:	<b>0.00%</b>	0.34%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$549,593</b>	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	<b>\$983</b>	\$2,082	\$714
Revenue Collected During FY 07:	<b>\$61,812</b>	\$192,670	\$73,226
Expenditures During FY 07:	<b>\$57,908</b>	\$188,012	\$78,194
Per Capita Revenue:	<b>\$111</b>	\$488	\$184
Per Capita Expenditures:	<b>\$104</b>	\$486	\$201
Operating Income (loss):	<b>\$3,904</b>	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	<b>955.82%</b>	453.77%	320.39%
Ending Retained Earnings for FY 07:	<b>\$553,497</b>	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	<b>\$990</b>	\$2,098	\$743

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Woodstock City**

Unit Code: **063/115/30** County: **MCHENRY**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$30,754,900**

Equalized Assessed Valuation: **\$553,559,853**

Population: **21,657**

Employees:

Full Time: **150**

Part Time: **113**

Salaries Paid: **\$9,862,867**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$6,747,496</b>	<b>\$3,031,595</b>	<b>\$1,341,133</b>
Per Capita Beginning Fund Balance:	<b>\$312</b>	<b>\$504</b>	<b>\$352</b>
Revenue Collected During FY 07:	<b>\$16,460,715</b>	<b>\$4,956,367</b>	<b>\$2,117,279</b>
Expenditures During FY 07:	<b>\$15,761,860</b>	<b>\$4,725,676</b>	<b>\$2,095,808</b>
Per Capita Revenue:	<b>\$760</b>	<b>\$705</b>	<b>\$543</b>
Per Capita Expenditures:	<b>\$728</b>	<b>\$667</b>	<b>\$526</b>
Revenues over (under) Expenditures:	<b>\$698,855</b>	<b>\$230,691</b>	<b>\$56,835</b>
Ratio of Fund Balance to Expenditures:	<b>39.81%</b>	<b>92.67%</b>	<b>70.72%</b>
Ending Fund Balance for FY 07:	<b>\$6,274,933</b>	<b>\$3,297,966</b>	<b>\$1,483,381</b>
Per Capita Ending Fund Balance:	<b>\$290</b>	<b>\$558</b>	<b>\$387</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$2,949</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$34,449</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$3,602,142</b>	<b>\$1,152,182</b>	<b>\$241,706</b>
Total Unrestricted Net Assets:	<b>\$5,925,194</b>	<b>\$1,531,542</b>	<b>\$755,160</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$31,611,155</b>	<b>\$7,233,139</b>	<b>\$1,769,840</b>
Per Capita Debt:	<b>\$1,460</b>	<b>\$1,147</b>	<b>\$512</b>
General Obligation Debt over EAV:	<b>1.18%</b>	<b>1.74%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$26,299,356</b>	<b>\$7,818,301</b>	<b>\$2,964,076</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$1,214</b>	<b>\$1,251</b>	<b>\$964</b>
Revenue Collected During FY 07:	<b>\$12,223,257</b>	<b>\$2,538,309</b>	<b>\$1,011,915</b>
Expenditures During FY 07:	<b>\$4,793,999</b>	<b>\$2,265,573</b>	<b>\$984,738</b>
Per Capita Revenue:	<b>\$564</b>	<b>\$425</b>	<b>\$269</b>
Per Capita Expenditures:	<b>\$221</b>	<b>\$382</b>	<b>\$256</b>
Operating Income (loss):	<b>\$7,429,258</b>	<b>\$272,736</b>	<b>\$33,933</b>
Ratio of Retained Earnings to Expenditures:	<b>696.58%</b>	<b>474.72%</b>	<b>342.84%</b>
Ending Retained Earnings for FY 07:	<b>\$33,394,013</b>	<b>\$8,403,929</b>	<b>\$3,107,272</b>
Per Capita Ending Retained Earnings:	<b>\$1,542</b>	<b>\$1,346</b>	<b>\$983</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Worden Village**

Unit Code: **057/135/32** County: **MADISON**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$874,426**

Equalized Assessed Valuation: **\$10,010,604**

Population: **906**

Employees:

Full Time: **5**

Part Time: **2**

Salaries Paid: **\$193,138**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$120,718</b>	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	<b>\$133</b>	\$626	\$410
Revenue Collected During FY 07:	<b>\$525,038</b>	\$238,534	\$106,702
Expenditures During FY 07:	<b>\$537,420</b>	\$214,348	\$98,263
Per Capita Revenue:	<b>\$580</b>	\$560	\$265
Per Capita Expenditures:	<b>\$593</b>	\$503	\$242
Revenues over (under) Expenditures:	<b>-\$12,382</b>	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	<b>20.19%</b>	297.45%	169.25%
Ending Fund Balance for FY 07:	<b>\$108,491</b>	\$266,465	\$167,358
Per Capita Ending Fund Balance:	<b>\$120</b>	\$673	\$447

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$26,160</b>	\$34,107	\$
Total Unrestricted Net Assets:	<b>\$82,331</b>	\$108,947	\$97,707



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$12,609</b>	<b>\$367,655</b>	<b>\$31,000</b>
Per Capita Debt:	<b>\$14</b>	<b>\$785</b>	<b>\$104</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.34%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$492,291</b>	<b>\$731,910</b>	<b>\$308,989</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$543</b>	<b>\$2,082</b>	<b>\$714</b>
Revenue Collected During FY 07:	<b>\$247,843</b>	<b>\$192,670</b>	<b>\$73,226</b>
Expenditures During FY 07:	<b>\$202,694</b>	<b>\$188,012</b>	<b>\$78,194</b>
Per Capita Revenue:	<b>\$274</b>	<b>\$488</b>	<b>\$184</b>
Per Capita Expenditures:	<b>\$224</b>	<b>\$486</b>	<b>\$201</b>
Operating Income (loss):	<b>\$45,149</b>	<b>\$4,658</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>265.07%</b>	<b>453.77%</b>	<b>320.39%</b>
Ending Retained Earnings for FY 07:	<b>\$537,285</b>	<b>\$742,088</b>	<b>\$335,617</b>
Per Capita Ending Retained Earnings:	<b>\$593</b>	<b>\$2,098</b>	<b>\$743</b>



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Worth Village**

Unit Code: **016/615/32**

County: **COOK**

Fiscal Year End:

**4/30/2007**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$12,782,074**

Equalized Assessed Valuation:

**\$176,436,473**

Population:

**10,652**

Employees:

Full Time:

**59**

Part Time:

**53**

Salaries Paid:

**\$3,699,370**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$1,865,170</b>	<b>\$3,031,595</b>	<b>\$1,341,133</b>
Per Capita Beginning Fund Balance:	<b>\$175</b>	<b>\$504</b>	<b>\$352</b>
Revenue Collected During FY 07:	<b>\$9,126,994</b>	<b>\$4,956,367</b>	<b>\$2,117,279</b>
Expenditures During FY 07:	<b>\$8,454,966</b>	<b>\$4,725,676</b>	<b>\$2,095,808</b>
Per Capita Revenue:	<b>\$857</b>	<b>\$705</b>	<b>\$543</b>
Per Capita Expenditures:	<b>\$794</b>	<b>\$667</b>	<b>\$526</b>
Revenues over (under) Expenditures:	<b>\$672,028</b>	<b>\$230,691</b>	<b>\$56,835</b>
Ratio of Fund Balance to Expenditures:	<b>33.67%</b>	<b>92.67%</b>	<b>70.72%</b>
Ending Fund Balance for FY 07:	<b>\$2,846,951</b>	<b>\$3,297,966</b>	<b>\$1,483,381</b>
Per Capita Ending Fund Balance:	<b>\$267</b>	<b>\$558</b>	<b>\$387</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$2,949</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$34,449</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,152,182</b>	<b>\$241,706</b>
Total Unrestricted Net Assets:	<b>\$1,419,527</b>	<b>\$1,531,542</b>	<b>\$755,160</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$10,710,563</b>	<b>\$7,233,139</b>	<b>\$1,769,840</b>
Per Capita Debt:	<b>\$1,005</b>	<b>\$1,147</b>	<b>\$512</b>
General Obligation Debt over EAV:	<b>1.39%</b>	<b>1.74%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$3,480,981</b>	<b>\$7,818,301</b>	<b>\$2,964,076</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$327</b>	<b>\$1,251</b>	<b>\$964</b>
Revenue Collected During FY 07:	<b>\$1,937,083</b>	<b>\$2,538,309</b>	<b>\$1,011,915</b>
Expenditures During FY 07:	<b>\$2,378,032</b>	<b>\$2,265,573</b>	<b>\$984,738</b>
Per Capita Revenue:	<b>\$182</b>	<b>\$425</b>	<b>\$269</b>
Per Capita Expenditures:	<b>\$223</b>	<b>\$382</b>	<b>\$256</b>
Operating Income (loss):	<b>-\$440,949</b>	<b>\$272,736</b>	<b>\$33,933</b>
Ratio of Retained Earnings to Expenditures:	<b>127.84%</b>	<b>474.72%</b>	<b>342.84%</b>
Ending Retained Earnings for FY 07:	<b>\$3,040,032</b>	<b>\$8,403,929</b>	<b>\$3,107,272</b>
Per Capita Ending Retained Earnings:	<b>\$285</b>	<b>\$1,346</b>	<b>\$983</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Wyanet Village**

Unit Code: **006/120/32**

County: **BUREAU**

Fiscal Year End:

**4/30/2007**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$954,926**

Equalized Assessed Valuation:

**\$7,591,797**

Population:

**1,200**

Employees:

Full Time:

**6**

Part Time:

**4**

Salaries Paid:

**\$151,287**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$176,558</b>	<b>\$3,031,595</b>	<b>\$1,341,133</b>
Per Capita Beginning Fund Balance:	<b>\$147</b>	<b>\$504</b>	<b>\$352</b>
Revenue Collected During FY 07:	<b>\$350,535</b>	<b>\$4,956,367</b>	<b>\$2,117,279</b>
Expenditures During FY 07:	<b>\$378,301</b>	<b>\$4,725,676</b>	<b>\$2,095,808</b>
Per Capita Revenue:	<b>\$292</b>	<b>\$705</b>	<b>\$543</b>
Per Capita Expenditures:	<b>\$315</b>	<b>\$667</b>	<b>\$526</b>
Revenues over (under) Expenditures:	<b>-\$27,766</b>	<b>\$230,691</b>	<b>\$56,835</b>
Ratio of Fund Balance to Expenditures:	<b>52.13%</b>	<b>92.67%</b>	<b>70.72%</b>
Ending Fund Balance for FY 07:	<b>\$197,208</b>	<b>\$3,297,966</b>	<b>\$1,483,381</b>
Per Capita Ending Fund Balance:	<b>\$164</b>	<b>\$558</b>	<b>\$387</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$151,031</b>	<b>\$2,949</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$46,177</b>	<b>\$34,449</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,152,182</b>	<b>\$241,706</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$1,531,542</b>	<b>\$755,160</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$1,086,096</b>	<b>\$7,233,139</b>	<b>\$1,769,840</b>
Per Capita Debt:	<b>\$905</b>	<b>\$1,147</b>	<b>\$512</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.74%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$877,734</b>	<b>\$7,818,301</b>	<b>\$2,964,076</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$731</b>	<b>\$1,251</b>	<b>\$964</b>
Revenue Collected During FY 07:	<b>\$251,918</b>	<b>\$2,538,309</b>	<b>\$1,011,915</b>
Expenditures During FY 07:	<b>\$199,783</b>	<b>\$2,265,573</b>	<b>\$984,738</b>
Per Capita Revenue:	<b>\$210</b>	<b>\$425</b>	<b>\$269</b>
Per Capita Expenditures:	<b>\$166</b>	<b>\$382</b>	<b>\$256</b>
Operating Income (loss):	<b>\$52,135</b>	<b>\$272,736</b>	<b>\$33,933</b>
Ratio of Retained Earnings to Expenditures:	<b>442.38%</b>	<b>474.72%</b>	<b>342.84%</b>
Ending Retained Earnings for FY 07:	<b>\$883,805</b>	<b>\$8,403,929</b>	<b>\$3,107,272</b>
Per Capita Ending Retained Earnings:	<b>\$737</b>	<b>\$1,346</b>	<b>\$983</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: Wyoming City

Unit Code: 087/025/30

County: STARK

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$929,750

Equalized Assessed Valuation:

\$10,708,927

Population:

1,412

Employees:

Full Time:

5

Part Time:

5

Salaries Paid:

\$220,541

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$386,438	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$274	\$504	\$352
Revenue Collected During FY 07:	\$705,791	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$520,585	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$500	\$705	\$543
Per Capita Expenditures:	\$369	\$667	\$526
Revenues over (under) Expenditures:	\$185,206	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	109.81%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$571,644	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$405	\$558	\$387

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$243,974	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$431,451	\$1,531,542	\$755,160

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$201,081</b>	<b>\$7,233,139</b>	<b>\$1,769,840</b>
Per Capita Debt:	<b>\$142</b>	<b>\$1,147</b>	<b>\$512</b>
General Obligation Debt over EAV:	<b>1.30%</b>	<b>1.74%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$2,334,317</b>	<b>\$7,818,301</b>	<b>\$2,964,076</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$1,653</b>	<b>\$1,251</b>	<b>\$964</b>
Revenue Collected During FY 07:	<b>\$486,627</b>	<b>\$2,538,309</b>	<b>\$1,011,915</b>
Expenditures During FY 07:	<b>\$446,232</b>	<b>\$2,265,573</b>	<b>\$984,738</b>
Per Capita Revenue:	<b>\$345</b>	<b>\$425</b>	<b>\$269</b>
Per Capita Expenditures:	<b>\$316</b>	<b>\$382</b>	<b>\$256</b>
Operating Income (loss):	<b>\$40,395</b>	<b>\$272,736</b>	<b>\$33,933</b>
Ratio of Retained Earnings to Expenditures:	<b>532.17%</b>	<b>474.72%</b>	<b>342.84%</b>
Ending Retained Earnings for FY 07:	<b>\$2,374,712</b>	<b>\$8,403,929</b>	<b>\$3,107,272</b>
Per Capita Ending Retained Earnings:	<b>\$1,682</b>	<b>\$1,346</b>	<b>\$983</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: Xenia Village

Unit Code: 013/035/32

County: CLAY

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$803,850

Equalized Assessed Valuation:

\$1,679,780

Population:

402

Employees:

Full Time:

3

Part Time:

9

Salaries Paid:

\$103,858

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$843,958	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$2,099	\$626	\$410
Revenue Collected During FY 07:	\$189,483	\$238,534	\$106,702
Expenditures During FY 07:	\$147,288	\$214,348	\$98,263
Per Capita Revenue:	\$471	\$560	\$265
Per Capita Expenditures:	\$366	\$503	\$242
Revenues over (under) Expenditures:	\$42,195	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	597.09%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$879,444	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$2,188	\$673	\$447

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$720	\$34,107	\$
Total Unrestricted Net Assets:	\$878,723	\$108,947	\$97,707



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$313,000</b>	\$367,655	\$31,000
Per Capita Debt:	<b>\$779</b>	\$785	\$104
General Obligation Debt over EAV:	<b>0.00%</b>	0.34%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$596,827</b>	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	<b>\$1,485</b>	\$2,082	\$714
Revenue Collected During FY 07:	<b>\$134,680</b>	\$192,670	\$73,226
Expenditures During FY 07:	<b>\$177,194</b>	\$188,012	\$78,194
Per Capita Revenue:	<b>\$335</b>	\$488	\$184
Per Capita Expenditures:	<b>\$441</b>	\$486	\$201
Operating Income (loss):	<b>-\$42,514</b>	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	<b>316.61%</b>	453.77%	320.39%
Ending Retained Earnings for FY 07:	<b>\$561,022</b>	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	<b>\$1,396</b>	\$2,098	\$743



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Yale Village**

Unit Code: **040/040/32**

County: **JASPER**

Fiscal Year End:

**6/30/2007**

Accounting Method:

**Cash**

Appropriation or Budget:

**\$53,560**

Equalized Assessed Valuation:

**\$361,985**

Population:

**96**

Employees:

Full Time:

Part Time:

Salaries Paid:

**\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$168,363</b>	<b>\$247,273</b>	<b>\$149,602</b>
Per Capita Beginning Fund Balance:	<b>\$1,754</b>	<b>\$626</b>	<b>\$410</b>
Revenue Collected During FY 07:	<b>\$54,705</b>	<b>\$238,534</b>	<b>\$106,702</b>
Expenditures During FY 07:	<b>\$44,613</b>	<b>\$214,348</b>	<b>\$98,263</b>
Per Capita Revenue:	<b>\$570</b>	<b>\$560</b>	<b>\$265</b>
Per Capita Expenditures:	<b>\$465</b>	<b>\$503</b>	<b>\$242</b>
Revenues over (under) Expenditures:	<b>\$10,092</b>	<b>\$24,185</b>	<b>\$8,756</b>
Ratio of Fund Balance to Expenditures:	<b>400.01%</b>	<b>297.45%</b>	<b>169.25%</b>
Ending Fund Balance for FY 07:	<b>\$178,455</b>	<b>\$266,465</b>	<b>\$167,358</b>
Per Capita Ending Fund Balance:	<b>\$1,859</b>	<b>\$673</b>	<b>\$447</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$2,848</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$30,438</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$34,107</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$108,947</b>	<b>\$97,707</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: Yates City Village

Unit Code: 048/075/32

County: KNOX

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$789,050

Equalized Assessed Valuation:

\$6,857,738

Population:

685

Employees:

Full Time:

2

Part Time:

22

Salaries Paid:

\$118,100

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$295,613	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$432	\$626	\$410
Revenue Collected During FY 07:	\$201,312	\$238,534	\$106,702
Expenditures During FY 07:	\$171,354	\$214,348	\$98,263
Per Capita Revenue:	\$294	\$560	\$265
Per Capita Expenditures:	\$250	\$503	\$242
Revenues over (under) Expenditures:	\$29,958	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	179.32%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$307,271	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$449	\$673	\$447

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$307,271	\$108,947	\$97,707



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$340,516</b>	<b>\$367,655</b>	<b>\$31,000</b>
Per Capita Debt:	<b>\$497</b>	<b>\$785</b>	<b>\$104</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.34%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$822,704</b>	<b>\$731,910</b>	<b>\$308,989</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$1,201</b>	<b>\$2,082</b>	<b>\$714</b>
Revenue Collected During FY 07:	<b>\$251,739</b>	<b>\$192,670</b>	<b>\$73,226</b>
Expenditures During FY 07:	<b>\$257,247</b>	<b>\$188,012</b>	<b>\$78,194</b>
Per Capita Revenue:	<b>\$368</b>	<b>\$488</b>	<b>\$184</b>
Per Capita Expenditures:	<b>\$376</b>	<b>\$486</b>	<b>\$201</b>
Operating Income (loss):	<b>-\$5,508</b>	<b>\$4,658</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>324.78%</b>	<b>453.77%</b>	<b>320.39%</b>
Ending Retained Earnings for FY 07:	<b>\$835,496</b>	<b>\$742,088</b>	<b>\$335,617</b>
Per Capita Ending Retained Earnings:	<b>\$1,220</b>	<b>\$2,098</b>	<b>\$743</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Zeigler City**

Unit Code: **028/075/30**

County: **FRANKLIN**

Fiscal Year End:

**4/30/2007**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$5,915,275**

Equalized Assessed Valuation:

**\$4,969,920**

Population:

**1,700**

Employees:

Full Time:

**11**

Part Time:

**20**

Salaries Paid:

**\$364,090**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$87,403</b>	<b>\$3,031,595</b>	<b>\$1,341,133</b>
Per Capita Beginning Fund Balance:	<b>\$51</b>	<b>\$504</b>	<b>\$352</b>
Revenue Collected During FY 07:	<b>\$1,174,388</b>	<b>\$4,956,367</b>	<b>\$2,117,279</b>
Expenditures During FY 07:	<b>\$1,307,428</b>	<b>\$4,725,676</b>	<b>\$2,095,808</b>
Per Capita Revenue:	<b>\$691</b>	<b>\$705</b>	<b>\$543</b>
Per Capita Expenditures:	<b>\$769</b>	<b>\$667</b>	<b>\$526</b>
Revenues over (under) Expenditures:	<b>-\$133,040</b>	<b>\$230,691</b>	<b>\$56,835</b>
Ratio of Fund Balance to Expenditures:	<b>-2.06%</b>	<b>92.67%</b>	<b>70.72%</b>
Ending Fund Balance for FY 07:	<b>-\$26,887</b>	<b>\$3,297,966</b>	<b>\$1,483,381</b>
Per Capita Ending Fund Balance:	<b>-\$16</b>	<b>\$558</b>	<b>\$387</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$2,949</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$34,449</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,152,182</b>	<b>\$241,706</b>
Total Unrestricted Net Assets:	<b>-\$56,211</b>	<b>\$1,531,542</b>	<b>\$755,160</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$29,324</b>	<b>\$7,233,139</b>	<b>\$1,769,840</b>
Per Capita Debt:	<b>\$17</b>	<b>\$1,147</b>	<b>\$512</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.74%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$457,551</b>	<b>\$7,818,301</b>	<b>\$2,964,076</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$269</b>	<b>\$1,251</b>	<b>\$964</b>
Revenue Collected During FY 07:	<b>\$358,199</b>	<b>\$2,538,309</b>	<b>\$1,011,915</b>
Expenditures During FY 07:	<b>\$399,120</b>	<b>\$2,265,573</b>	<b>\$984,738</b>
Per Capita Revenue:	<b>\$211</b>	<b>\$425</b>	<b>\$269</b>
Per Capita Expenditures:	<b>\$235</b>	<b>\$382</b>	<b>\$256</b>
Operating Income (loss):	<b>-\$40,921</b>	<b>\$272,736</b>	<b>\$33,933</b>
Ratio of Retained Earnings to Expenditures:	<b>99.69%</b>	<b>474.72%</b>	<b>342.84%</b>
Ending Retained Earnings for FY 07:	<b>\$397,880</b>	<b>\$8,403,929</b>	<b>\$3,107,272</b>
Per Capita Ending Retained Earnings:	<b>\$234</b>	<b>\$1,346</b>	<b>\$983</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Zion City**

Unit Code: **049/215/30**

County: **LAKE**

Fiscal Year End:

**4/30/2007**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$37,073,063**

Equalized Assessed Valuation:

**\$364,269,870**

Population:

**24,895**

Employees:

Full Time:

**146**

Part Time:

**27**

Salaries Paid:

**\$8,575,084**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$8,743,709</b>	<b>\$3,031,595</b>	<b>\$1,341,133</b>
Per Capita Beginning Fund Balance:	<b>\$351</b>	<b>\$504</b>	<b>\$352</b>
Revenue Collected During FY 07:	<b>\$19,377,000</b>	<b>\$4,956,367</b>	<b>\$2,117,279</b>
Expenditures During FY 07:	<b>\$19,719,687</b>	<b>\$4,725,676</b>	<b>\$2,095,808</b>
Per Capita Revenue:	<b>\$778</b>	<b>\$705</b>	<b>\$543</b>
Per Capita Expenditures:	<b>\$792</b>	<b>\$667</b>	<b>\$526</b>
Revenues over (under) Expenditures:	<b>-\$342,687</b>	<b>\$230,691</b>	<b>\$56,835</b>
Ratio of Fund Balance to Expenditures:	<b>40.68%</b>	<b>92.67%</b>	<b>70.72%</b>
Ending Fund Balance for FY 07:	<b>\$8,021,490</b>	<b>\$3,297,966</b>	<b>\$1,483,381</b>
Per Capita Ending Fund Balance:	<b>\$322</b>	<b>\$558</b>	<b>\$387</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$2,949</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$34,449</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,340,003</b>	<b>\$1,152,182</b>	<b>\$241,706</b>
Total Unrestricted Net Assets:	<b>\$5,141,324</b>	<b>\$1,531,542</b>	<b>\$755,160</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$41,191,090</b>	<b>\$7,233,139</b>	<b>\$1,769,840</b>
Per Capita Debt:	<b>\$1,655</b>	<b>\$1,147</b>	<b>\$512</b>
General Obligation Debt over EAV:	<b>10.55%</b>	<b>1.74%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$8,806,392</b>	<b>\$7,818,301</b>	<b>\$2,964,076</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$354</b>	<b>\$1,251</b>	<b>\$964</b>
Revenue Collected During FY 07:	<b>\$5,237,012</b>	<b>\$2,538,309</b>	<b>\$1,011,915</b>
Expenditures During FY 07:	<b>\$4,063,991</b>	<b>\$2,265,573</b>	<b>\$984,738</b>
Per Capita Revenue:	<b>\$210</b>	<b>\$425</b>	<b>\$269</b>
Per Capita Expenditures:	<b>\$163</b>	<b>\$382</b>	<b>\$256</b>
Operating Income (loss):	<b>\$1,173,021</b>	<b>\$272,736</b>	<b>\$33,933</b>
Ratio of Retained Earnings to Expenditures:	<b>245.15%</b>	<b>474.72%</b>	<b>342.84%</b>
Ending Retained Earnings for FY 07:	<b>\$9,962,777</b>	<b>\$8,403,929</b>	<b>\$3,107,272</b>
Per Capita Ending Retained Earnings:	<b>\$400</b>	<b>\$1,346</b>	<b>\$983</b>